S7255-1

SEVENTIETH ANNUAL REPORT

OF THE

SOUTH CAROLINA TAX COMMISSION

TO THE

GOVERNOR

AND

GENERAL ASSEMBLY

1984

PRINTED UNDER THE DIRECTION OF THE
STATE BUDGET AND CONTROL BOARD

SEVENTIETH ANNUAL REPORT OF THE SOUTH CAROLINA TAX COMMISSION TO THE GOVERNOR AND GENERAL ASSEMBLY

Columbia, South Carolina September 1, 1984

To His Excellency, Richard W. Riley, Governor, and the General Assembly of the State of South Carolina:

The South Carolina Tax Commission herewith submits its seventieth annual report showing the assessed value of properties assessed and equalized by the Commission, and collections from the various revenue acts administered by the Commission and certain statistical information pertaining to revenue collections.

LETTER OF TRANSMITTAL

Columbia, South Carolina September 1, 1984

To His Excellency, Richard W. Riley, Governor, and the General Assembly of the State of South Carolina:

We have the honor to transmit herewith the report of the South Carolina Tax Commission for the fiscal year ending June 30, 1984, in accordance with Section 12-3-140 (13), and Section 61-3-260, Code of Laws of South Carolina, 1976.

Respectfully submitted,

JOHN T. WEEKS,
Chairman
S. HUNTER HOWARD, JR.
JOHN M. RUCKER,
Commissioners

TABLE OF CONTENTS

Page

I. General

The South Carolina Tax Dollar ... 8
History of the S. C. Tax Commission ... 10
S. C. Tax Commission Organizational Chart ... 12
General Information ... 14
Comparative Revenue Statement ... 15
Percent Change for Major Tax Collections ... 16
Total General Fund Revenue Collections ... 16
Expenses of the S. C. Tax Commission ... 17

II. Income and Estate Division

Income and Estate Tax Revenue ... 18
Income Tax Distribution to Counties ... 19
General Information ... 20
Analysis of Corporation Returns by Business Classification ... 21
Analysis of Corporation Returns by Tax Liability ... 23
Analysis of Individual Returns by Tax Liability ... 25
Analysis of Individual Returns by Adjusted Gross Income ... 26
Bank Tax ... 28
Corporation License Tax ... 28
Domestic Insurance Tax ... 28
Estate Tax ... 28
Recapitulation of Probate Judges Commissions ... 29
Gift Tax ... 30
Savings and Loan Associations Tax ... 30
Bank Tax Distributions to Counties and Municipalities ... 30

III. Sales and License Division

Sales and License Tax Revenue ... 36
Admission Tax ... 36
Ammunition Tax ... 36
Bingo Tax ... 37
Business License Tax ... 37
Casual Excise Tax ... 38
Coin Operated Devices Tax ... 38
Commercial Nuclear Waste Tax ... 38
Documentary Tax ... 39
Electric Power Tax ... 39
Fireworks License Tax ... 39
Forest Renewal Tax ... 40
Motor Fuels Tax — Gasoline ... 40
Distribution of Gasoline Tax to Counties ... 40
Gasoline Tax Refunded — Agricultural ... 42
Distribution of Watercraft Gasoline Tax ... 44
Motor Fuels — Special Fuel Tax ... 45
Motor Fuels — Highway Use Tax ... 45
Refunds on Highway Use Tax ... 46
Public Recreation Tax ... 46
Soft and Bottled Drinks Tax ... 46
Registration Fees ... 47
Alcoholic Liquors Tax ... 48
Alcoholic Liquors Distributions to Counties and Municipalities ... 50
Mini-Bottle Distributions to Counties ... 56
Beer and Wine Tax ... 57
Beer and Wine Tax Distributions to Counties and Municipalities ... 58
Retailer License Tax ... 65
Sales and Use Tax ... 66

Sales and Use Tax Collections by Business Classification 67
Analysis of Sales and Use Tax Returns 69
Sales and Use Tax Active Accounts 69

IV. Property Tax Division

Property Tax Revenue 70
Aircraft Tax 70
Private Car Line Tax 70
Business Personal Property Assessments 71
All Classes of Property Tax Assessments 72
Manufacturing Industries Assessments 74
Pipe Line Companies Assessments 76
Water Companies Assessments 77
Railroad Property Assessments 79
Seaboard Coastline Railroad Assessments 80
Southern Railway Assessments 81
Local Railroads Assessments 81
Light, Heat, and Power Companies Assessments 82
Electric Cooperatives Assessments 84
Local Telephone Companies Assessments 87
Major Communication Companies Assessments 90

V. Field Services Division

Additional Tax Collected 91
Comparison of Field Collections 92

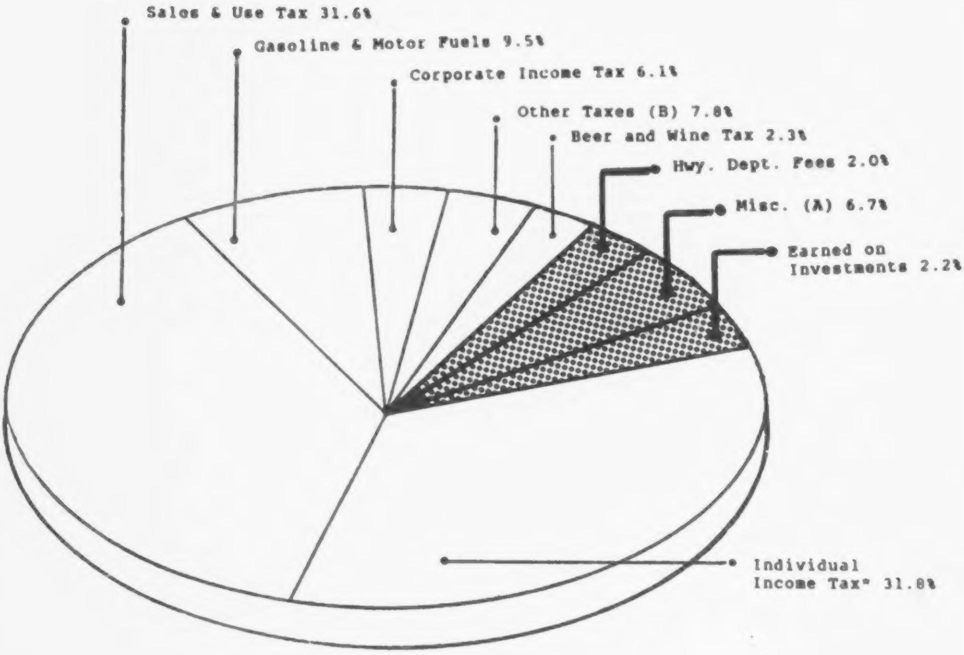
VI. Attorney General's Report 93

VII. Legislative Summary 1984 101

VIII. Index 104

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1983-1984

REVENUE



Miscellaneous (A)

Debt Service Transfer	.756%
Indirect Cost Recoveries	.425%
Insurance Department	1.899%
Misc. Departmental Revenue	.651%
Non-Recurring Revenue	1.327%
Other Misc. Dept. Revenue	1.674%
Total	6.732%

Other Taxes (B)

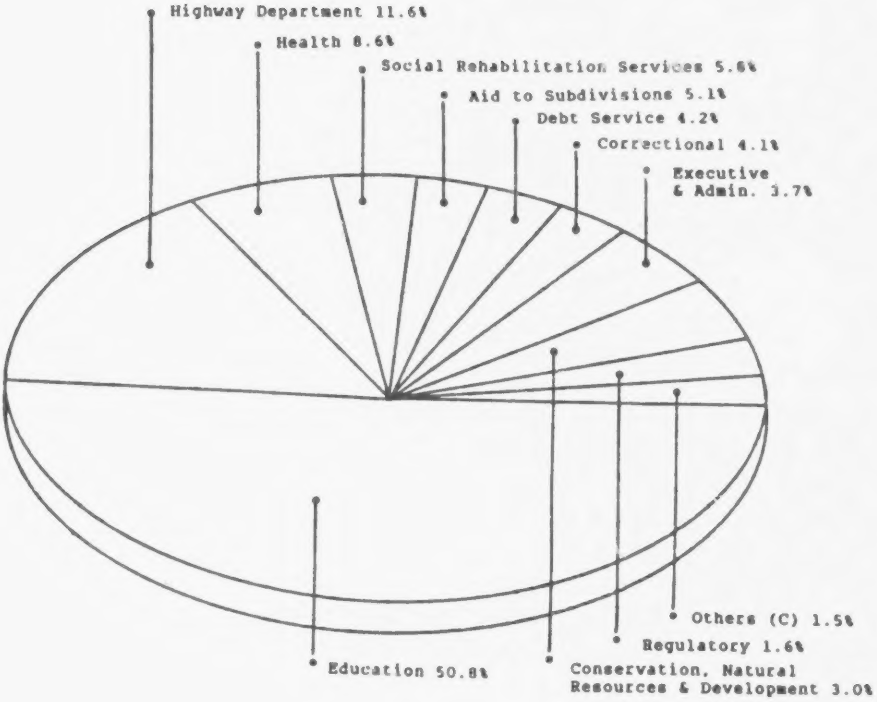
Alcoholic Liquors Tax	1.666%
Business License Tax	1.189%
Corporate License Tax	.852%
Documentary Tax	.670%
Estate Tax	.711%
Miscellaneous Tax Revenue	2.694%
Total	7.782%

Unshaded Areas - Collections by Tax Commission

* Individual Income Tax Collections include declaration and withholding less refunds.

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1983-1984

EXPENSE



Others (C)	
Judicial	.705%
Legislative	.613%
Transportation	.107%
Miscellaneous	.047%
Total	1.472%

HISTORY OF THE SOUTH CAROLINA TAX COMMISSION

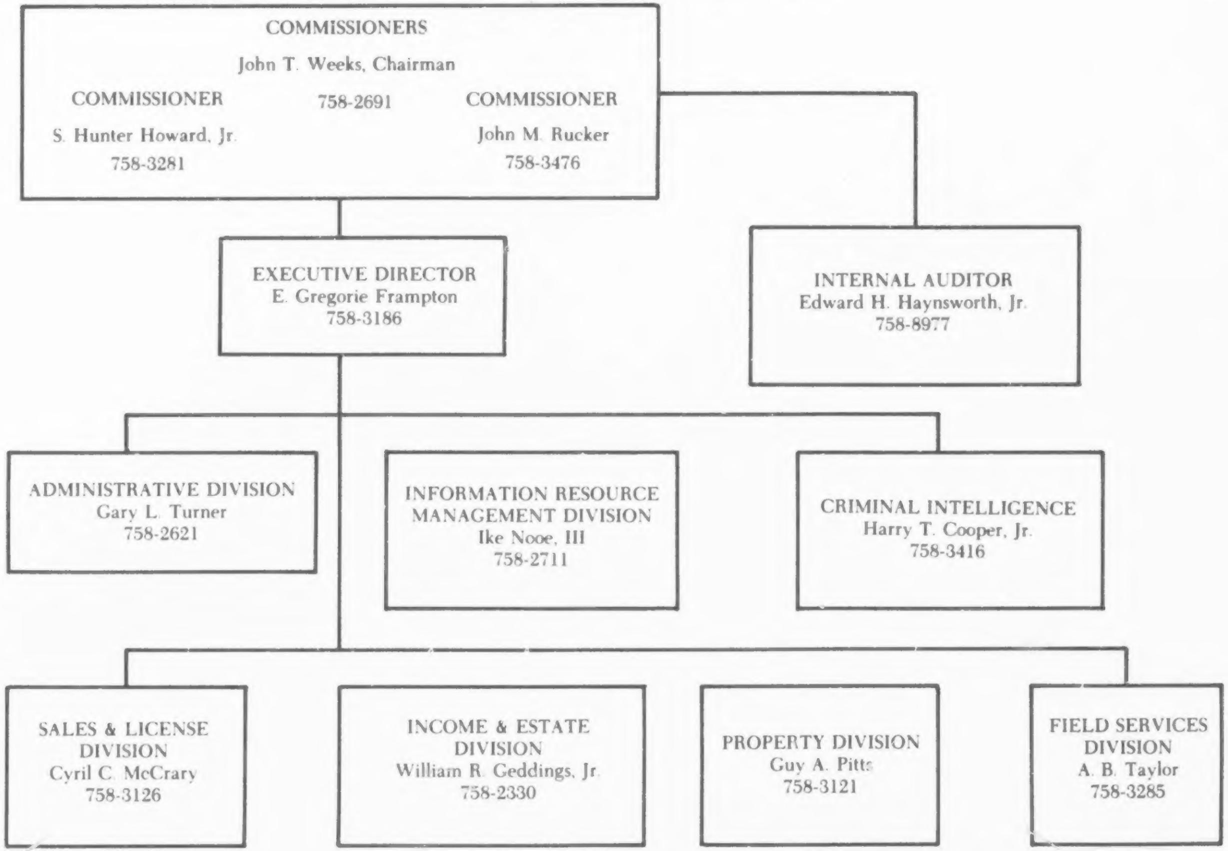
The South Carolina Tax Commission was created in 1915 for the sole purpose of bringing about equalization of assessments of property for taxation. At that time the State, counties and municipalities imposed a tax upon real and personal property. The first power assigned to the Tax Commission was "the Commission shall have and exercise all the powers conferred by law upon the former State Board of Equalization and upon the former State Board of Assessors prior to February 20, 1915." Originally the Commission was composed of a full time Chairman and two members on a per diem basis. The General Assembly indicated its intention to create a body as free as possible from political considerations by arranging for the terms of the members to be staggered so that one would expire each two years.

In 1920 the deflation that followed World War I and the decrease in cotton production due to the advent of the boll weevil caused the General Assembly of South Carolina to give serious consideration to some form of a relief to agriculture from an increased tax burden. A special committee was appointed for the purpose of studying the tax system and the committee was directed to make recommendations as to sources of revenue. The special committee on revenue and taxation made a most comprehensive report and the public interest was so awakened with the results that in 1922 the General Assembly embarked upon a program designed to eventually remove the tax on tangible property from the tax structure of South Carolina and to leave that field of taxation entirely to the counties and cities. That objective was finally reached in 1940 when the last State property tax levy, a three mill constitutional levy, was removed.

The General Assembly of 1922 pursuant to recommendations of the Special Committee enacted an Income Tax law and an Inheritance Tax law and an increase in Corporation License fees and a Gasoline Tax. The General Assembly of 1923 in furtherance of the general program of more equitably distributing the tax burden and ultimate removal of the property levy enacted the Business License law imposing taxes for the privilege of dealing in cigars, cigarettes, smoking tobacco, ammunition and candy. The latter was subsequently repealed. Also a tax was imposed for the privilege of operating places of amusement and a stamp tax was placed on documents. In 1925 the indirect program was further projected by the enactment of a tax for the privilege of dealing in soft drinks and cosmetics. The latter was subsequently repealed. The indirect tax program was now largely complete, but the repeal of the national prohibition amendment in 1933 opened up new sources of revenue and in that year the tax on 3.2% beer was enacted. In 1935 this was broadened to cover 5% beer, wine and alcoholic liquors. Although the State in 1922 embarked upon a program designed to abolish all property taxes and turn over that field completely to the subdivisions of the State, it retained in its administrative organization for the purposes of equalization all the machinery involved in the assessment and equalization of property.

Many changes have occurred since 1922, during which year the Commissioners were put on a full time basis. In 1945 the General Assembly passed an act to enlarge the powers and duties of the South Carolina Tax Commission and to increase the number of Commissioners by two, bringing the total number of Commissioners to five. The increase in the number of Commissioners was due to the transfer of the enforcement of the Beer and Wine and Alcoholic liquors tax laws to the Tax Commission. The 1967 General Assembly passed an act setting up the Alcoholic Beverage Control Commission and transferring the enforcement of the Beer and Wine and Alcoholic liquors tax laws to said Commission. The act transferred two Commissioners of the Tax Commission to the Alcoholic Beverage Control Commission, leaving the Tax Commission with three Commissioners.

SOUTH CAROLINA TAX COMMISSION



COMMISSIONERS
John T. Weeks, Chairman
758-2691

COMMISSIONER
S. Hunter Howard, Jr.
758-3281

COMMISSIONER
John M. Rucker
758-3476

EXECUTIVE DIRECTOR
E. Gregorie Frampton
758-3186

INTERNAL AUDITOR
Edward H. Haynsworth, Jr.
758-8977

ADMINISTRATIVE DIVISION
Gary L. Turner
758-2621

INFORMATION RESOURCE MANAGEMENT DIVISION
Ike Nooe, III
758-2711

CRIMINAL INTELLIGENCE
Harry T. Cooper, Jr.
758-3416

SALES & LICENSE DIVISION
Cyril C. McCrary
758-3126

INCOME & ESTATE DIVISION
William R. Geddings, Jr.
758-2330

PROPERTY DIVISION
Guy A. Pitts
758-3121

FIELD SERVICES DIVISION
A. B. Taylor
758-3285

AREA CODE 803

ORGANIZATIONAL STRUCTURE CHANGE IMPLEMENTED

The organization structure of the South Carolina Tax Commission changed significantly during fiscal year 1983-1984. Several divisions were consolidated to enhance efficiency and productivity and simultaneously reduce agency cost and provide additional services to the taxpayer. The Income Tax Division was combined with the Estate and Gift Tax Division, becoming the Income and Estate Division. The Sales and Use Tax Division and the License Tax Division has become the Sales and License Division.

In addition, a total functionalization of field support personnel was implemented. All collection and enforcement personnel were consolidated in the newly created Field Services Division. An employee will be trained in all areas of taxation to accommodate and facilitate improved communication with taxpayers and provide increased services without jeopardizing the interest of the State.

The Tax Commission created the Division of Information Resource Management and charged the Division with the updating of the current computer system and equipment and maintain the Commission with necessary technological advancement.

The Tax Commission began the year with nine divisions. By the end of the fiscal year the current format consists of six operating divisions.

GENERAL INFORMATION

The South Carolina Tax Commission mailed 2,452,642 pieces of mail during the fiscal year 1983, as compared with 1,844,467 pieces of mail during the fiscal year 1984; a decrease of 24.8%.

During the fiscal year 1983, 4,084,200 pieces of mail were received by the Tax Commission, as compared with 4,341,600 for the fiscal year 1984; an increase of 6.3%.

During the fiscal year 1983, 911,046 refunds on declarations and withholding were made as compared with 959,731 for the fiscal year 1984; an increase of 5.3%.

During the fiscal year 1984, the Tax Commission held 174 hearings on Income Tax, Sales and Use Tax, Property Tax, License Tax and Estate Tax matters.

The reassessment unit of the Property Tax Division was organized in 1961. At that time only one county requested assistance in the assessment program. At present, the reassessment unit of the Property Tax Division is actively engaged in 46 counties.

Since 1962, the Tax Commission has maintained an intensive audit program in order to better provide for more equitable assessment of personal property and better administration and enforcement laws in the respect.

Additional tax collected during the fiscal year 1984 totaled $56,423,617.73, of which $33,865,383.32 was collected by the Tax Commission's field force and $22,558,234.41 was collected in the office.

TABLE NO. 1 — SOUTH CAROLINA TAX COMMISSION
COMPARATIVE REVENUE STATEMENT (NET)

	Fiscal Year Ending June 30, 1983	Fiscal Year Ending June 30, 1984
GENERAL FUND REVENUE COLLECTIONS		
Admissions Tax	$ 3,500,000.00	$ 3,500,000.00
Aircraft Tax	270,773.30	152,905.38
Alcoholic Liquors Tax	41,620,285.23	41,709,246.53
Bank Tax	5,116,100.04	4,838,620.36
Beer and Wine Tax	59,773,002.01	57,126,320.76
Bingo Tax	1,957,562.26	2,550,777.10
Business License Tax	29,672,552.33	29,763,664.22
Casual Excise Tax	7,185,815.39	9,120,187.46
Coin Operated Devices Tax	8,370,840.15	6,046,393.32
Commercial Nuclear Waste Tax	0.00	3,902,892.00
Corporation License Tax	18,203,156.84	21,337,075.52
Documentary Tax	11,702,915.99	16,785,973.03
Domestic Insurance Tax	2,123,380.10	1,977,482.18
Electric Power Tax	12,435,320.21	13,076,362.31
Estate Tax	14,257,775.00	17,805,222.32
Fireworks License Tax	6,200.00	0.00
Gasoline Tax — Counties	14,331,921.38	15,431,328.68
Gift Tax	980,477.97	1,121,005.65
Income Tax — Corporation	124,132,398.26	154,483,469.08
Income Tax — Individual	718,862,770.74	795,480,492.26
Private Car Lines Tax	1,077,024.69	1,135,234.20
Public Recreation Tax	2,000.00	1,725.00
Reg. Fees — Public Service Commission	1,274,037.00	1,375,546.00
Retailers License Tax	1,120,826.85	1,193,237.33
Sales and Use Tax	684,390,837.39	790,133,372.64
Savings & Loan Assoc. Tax	(67,668.89)	19,241.11
Soft and Bottled Drink Tax	13,838,959.05	13,192,014.60
Unclaimed Property Fund	1,794,797.51	524,523.60
TOTAL GENERAL FUND REVENUE	$1,777,934,060.80	$2,003,784,312.64
COLLECTIONS SPECIFICALLY ALLOCATED		
Adm. Tax — Wildlife Resources	$ 8,667.39	$ 7,531.68
Adm. Tax — Parks, Rec. and Tourism	1,945,071.76	2,256,461.18
Ammunition Tax — Wildlife Resources	74,038.06	88,025.91
Forest Renewal Tax	471,957.34	542,902.21
Gasoline Tax — Highway Department	174,245,223.01	184,291,553.64
Gasoline Tax — Wildlife Resources	859,915.28	925,879.74
Highway Use Tax — Highway Department	2,914,886.63	3,642,938.25
Registration Fees — Highway Department	742,725.00	810,755.00
Special Fuel — Highway Department	29,519,830.85	33,307,521.09
TOTAL ALLOCATED FUNDS	$ 210,782,315.32	$ 225,873,568.70
TOTAL TAX COMMISSION COLLECTIONS	$1,988,716,376.12	$2,229,657,881.34

TABLE NO. 2 — PERCENT CHANGE FOR MAJOR TAX COLLECTIONS FISCAL YEARS 1982-1983 AND 1983-1984

	FY 1982-1983	FY 1983-1984
Individual Income	$718,862,771	$795,480,492
Sales and Use	$684,390,837	$790,133,373
Gasoline and Motor Fuels	$221,871,777	$237,599,221
Corporate Income	$124,132,398	$154,483,469

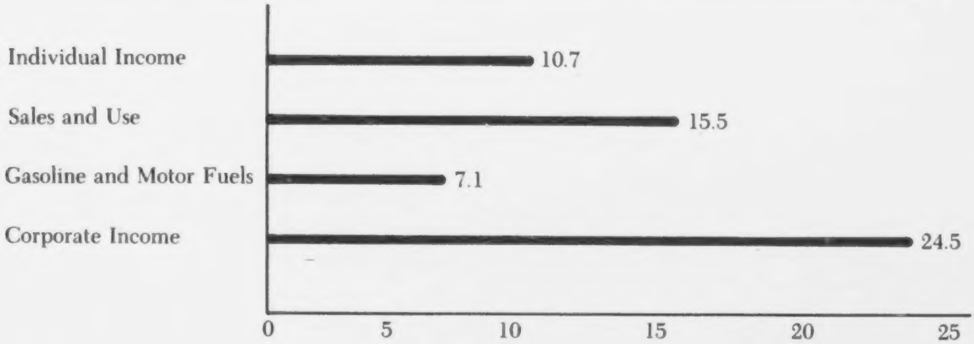


TABLE NO. 3 — TOTAL GENERAL FUND REVENUE COLLECTIONS

	FY 1979-80	FY 1980-81	FY 1981-82	FY 1982-83	FY 1983-84
Corporate Income	$ 148,804,878	$ 148,456,852	$ 127,676,624	$ 124,132,398	$ 154,483,469
Individual Income	494,700,329	571,028,534	641,770,918	718,862,771	795,480,492
Sales and Use	576,488,581	616,076,940	646,544,232	684,390,837	790,133,373
Other Revenue	199,986,462	210,281,638	219,054,898	250,548,055	263,686,979
TOTAL	$1,419,980,250	$1,545,843,964	$1,635,046,672	$1,777,934,061	$2,003,784,313

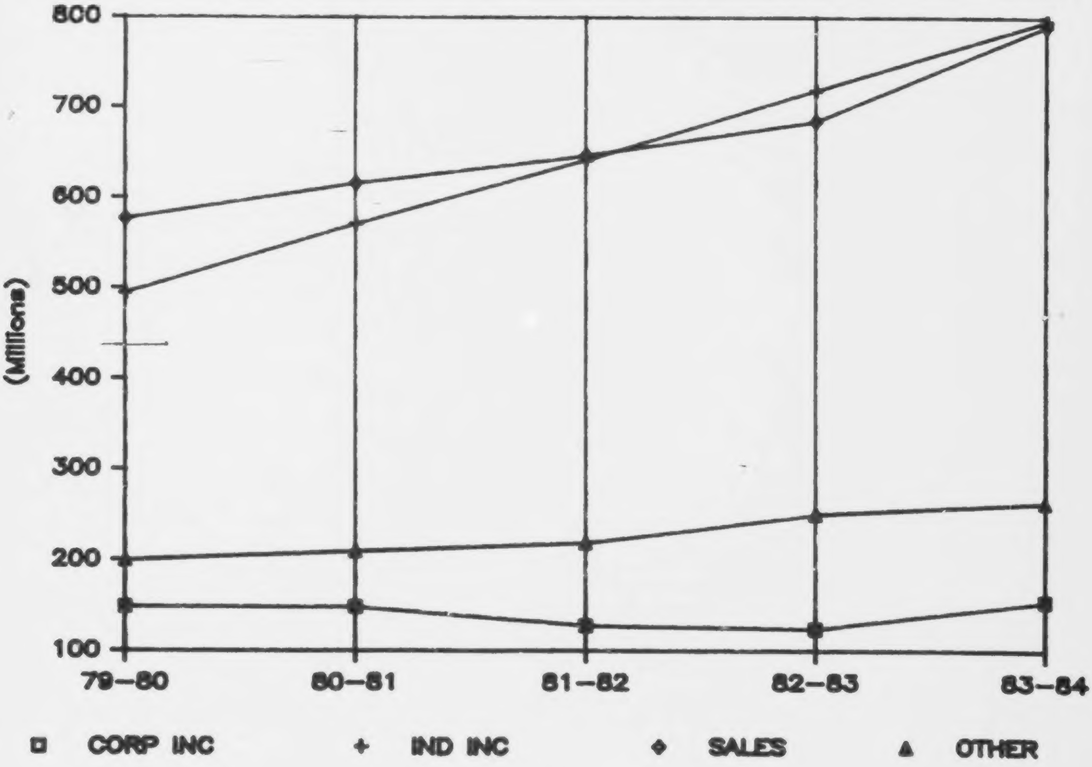


TABLE NO. 4 — EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION FROM JULY 1, 1983 THROUGH JUNE 30, 1984

	Adjusted Appropriation July 1, 1983 Through June 30, 1984	Expenditure July 1, 1983 Through June 30, 1984	Unexpended Balance
Contractual Services	$ 621,575.86	$ 609,110.72	$ 12,465.14
Dual Employment	6,256.35	6,256.35	-0-
Employer Contributions	2,184,322.00	2,141,112.23	43,209.77
Equipment	589,903.70	505,207.57	84,696.13
Fixed Charges	855,761.60	853,921.18	1,840.42
General Fund — Misc.	26,716.67	3.60	26,713.07
Personal Service	11,986,090.58	11,903,782.13	82,308.45
Petty Cash	1,050.00	-0-	1,050.00
Purchase of Evidence	2,310.00	1,894.74	415.26
Revenue Tax Stamps	291,543.00	291,542.15	0.85
Savings Bonds	12,661.25	12,280.00	381.25
Supplies	1,534,119.04	1,529,474.09	4,644.95
Tax Assessment Education	48,153.96	48,050.95	103.01
Travel	888,397.00	888,371.02	25.98
TOTAL	$19,048,861.01	$18,791,006.73	$257,854.28

For the fiscal year ending June 30, 1984, the collection cost of the Tax Commission amounted to $.84 per $100.

INCOME AND ESTATE DIVISION
WILLIAM R. GEDDINGS, JR., DIRECTOR

TABLE NO. 5 — STATEMENT SHOWING AMOUNT OF CASH COLLECTED BY THE INCOME AND ESTATE DIVISION OF THE SOUTH CAROLINA TAX COMMISSION FISCAL YEAR 1983-1984

BANK TAX:	
Collections	$ 4,838,620.36
CORPORATION LICENSE TAX:	
Collections	21,337,075.52
ESTATE TAX:	
Collections	17,805,222.32
GIFT TAX:	
Collections	1,121,005.65
INCOME TAX:	
Collections from Individuals	795,480,492.26
Collections from Corporations	154,483,469.08
INSURANCE TAX:	
Domestic Insurance Collections	1,977,482.18
SAVINGS AND LOAN ASSOCIATIONS TAX:	
Collections	19,241.11
UNCLAIMED PROPERTY:	
Collections	524,523.60
TOTAL AMOUNT COLLECTED BY INCOME AND ESTATE DIVISION	$997,587,132.08
DEPOSIT TO CREDIT OF STATE TREASURER (RECEIPTS ON FILE)	$997,587,132.08

TABLE NO. 6 — DISTRIBUTION OF 7½% INCOME TAX TO COUNTIES

County	
Abbeville	$ 350,944.48
Aiken	1,648,793.84
Allendale	162,046.84
Anderson	1,929,831.91
Bamberg	267,285.62
Barnwell	305,978.81
Beaufort	945,578.63
Berkeley	1,335,688.16
Calhoun	178,686.43
Charleston	3,630,946.76
Cherokee	636,081.16
Chester	424,613.98
Chesterfield	584,595.60
Clarendon	396,826.41
Colleton	411,173.03
Darlington	936,101.64
Dillon	485,138.73
Dorchester	878,023.80
Edgefield	284,622.98
Fairfield	336,356.23
Florence	1,612,379.46
Georgetown	599,179.01
Greenville	4,310,485.76
Greenwood	881,539.07
Hampton	289,643.44
Horry	1,519,000.33
Jasper	224,734.09
Kershaw	577,178.52
Lancaster	794,185.88
Laurens	820,459.40
Lee	290,266.82
Lexington	1,953,044.80
McCormick	124,005.97
Marion	536,461.64
Marlboro	500,134.89
Newberry	491,105.78
Oconee	736,247.84
Orangeburg	1,190,167.87
Pickens	1,153,609.12
Richland	3,974,791.19
Saluda	261,786.99
Spartanburg	2,998,470.26
Sumter	1,338,410.48
Union	485,965.77
Williamsburg	592,586.00
York	1,632,966.55
TOTAL TO COUNTIES	$46,018,121.97

INCOME TAX

Seven and one-half (7½%) percent of the net Income Tax is allocated to the counties of the State on a population basis according to the latest Federal census.

I. INCOME TAX

In the year 1927, our present Income Tax Act was enacted. The current individual income tax based on net taxable income, is 2% on the first $2,000; 3% on the second $2,000; 4% on the third $2,000; 5% on the fourth $2,000; 6% on the fifth $2,000; and 7% on all income over $10,000. The corporate income tax rate is 6% of the entire net income for domestic and foreign corporations, but foreign corporations are taxed only on the income earned or derived from within this state.

For the fiscal year 1983, there were 1,422,285 Individual Income Tax returns filed and 40,402 corporations filed, producing a net revenue of $842,995,169.00. For the fiscal year 1984, 1,438,637 individuals filed returns and 40,634 corporations filed returns, producing a net revenue of $949,963,961.34.

TABLE NO. 7 — ANALYSIS OF 1982 CORPORATION RETURNS BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	573	1.418	$ 694,693.54	.803
1010	Mining	35	.087	100,770.61	.116
1500	Construction	4,510	11.163	5,270,973.74	6.093
2010	Manuf. Food, Dairy & Kindred Prod.	186	.460	2,886,509.18	3.337
2086	Beverage Industries	44	.109	1,658,193.66	1.917
2220	Textiles	107	.265	6,757,189.43	7.811
2300	Apparel & Fabricated Tex. Prod.	263	.651	1,789,674.40	2.069
2400	Logging, Lumber & Wood Prod.	295	.730	872,483.15	1.009
2500	Furniture and Fixtures	78	.193	364,256.21	.421
2600	Paper and Allied Products	38	.094	2,319,118.85	2.681
2700	Printing, Publish. & Allied Ind.	313	.775	2,655,790.93	3.070
2800	Agricultural & Industrial Chem.	262	.648	3,332,926.84	3.853
3200	Stone, Clay, Glass, Asphalt and Rel. Prod.	138	.342	563,979.27	.652
3300	Primary & Fabricated Metal Ind.	289	.715	1,269,145.81	1.467
3500	Machinery — Manufacturing	214	.530	2,829,222.37	3.270
3998	Other Manufacturing	634	1.569	3,339,861.22	3.861
4000	Trans. Communica. Elect. & Water	909	2.250	4,094,064.65	4.732
5000	Wholesalers	1,039	2.572	5,363,394.26	6.200
5211	Building Materials — Retail	336	.832	627,043.50	.725
5215	Hardware, Paint & Farm Equip.	476	1.178	456,138.30	.527
5221	Department Stores	268	.663	1,082,127.69	1.251
5222	Special Variety Stores	215	.532	537,150.72	.621
5228	Other Gen. Merch. & Mail Order	464	1.148	936,538.04	1.083
5230	Groceries and Related Products	512	1.267	1,967,060.42	2.274
5240	Motor Vehicle Dealers	677	1.676	632,175.78	.731
5241	Boats & Airplanes	123	.304	58,274.83	.067
5243	Gasoline Service Stations	182	.450	170,442.15	.197
5248	Automobile Parts, Tire, Etc.	671	1.661	658,961.62	.762
5250	Apparel & Accessories	654	1.619	1,178,939.33	1.363
5260	Furn., Appliances, Supplies — Retail	556	1.376	666,649.19	.771
5270	Eating & Drinking Estab.	1,269	3.141	1,313,860.14	1.519
5291	Drug Stores	305	.755	237,806.59	.275
5292	Liquor Stores	166	.411	105,514.86	.122
5293	Jewelry Stores	157	.389	193,044.51	.223
5298	Sporting Goods Stores	181	.448	197,926.97	.229
5310	Coin Machines	56	.139	85,434.04	.099
5330	Trailer & Mobile Homes	371	.918	238,272.14	.275
5370	Fuel & Ice Dealers	433	1.072	906,383.50	1.048
5380	Feed, Seed & Fertilizer	93	.230	173,869.43	.201
5399	Miscel. Retailers	841	2.082	2,216,555.78	2,562
6000	Fin. Cos., Ins. Agents & Rel. Est.	6,258	15.489	6,449,727.40	7.455
7000	Hotels, Motels, Etc.	394	.975	1,725,210.21	1.994
7210	Laundries	203	.502	187,697.87	.217
7800	Recreation	815	2.017	589,510.04	.681
7900	Rental of Tangible Pers. Prop.	540	1.337	664,331.84	.767
8000	Professional	2,049	5.072	1,553,075.04	1.794
8098	Other Services	11,210	27.746	14,583,850.70	16.805
	TOTALS	40,402	100.000	$ 86,510,820.75*	100.000

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 8 — ANALYSIS OF 1983 CORPORATION RETURNS BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	538	1.324	$ 758,834.34	1.048
1010	Mining	28	.069	98,937.37	.137
1500	Construction	4,493	11.057	4,342,593.97	5.995
2010	Manuf. Food, Dairy & Kindred Prod.	174	.428	2,464,804.25	3.403
2086	Beverage Industries	42	.103	1,292,947.14	1.785
2220	Textiles	88	.217	2,876,005.95	3.970
2300	Apparel & Fabricated Tex. Prod.	243	.598	1,512,103.26	2.087
2400	Logging, Lumber & Wood Prod.	287	.706	1,161,975.88	1.604
2500	Furniture and Fixtures	72	.177	401,454.87	.554
2600	Paper and Allied Products	31	.076	483,440.81	.667
2700	Printing, Publishing & Allied Ind.	301	.741	2,382,985.93	3.290
2800	Agricultural & Industrial Chem.	226	.556	1,497,614.06	2.067
3200	Stone, Clay, Glass, Asphalt and Rel. Prod.	123	.303	760,988.49	1.051
3300	Primary & Fabricated Metal Ind.	268	.660	467,259.04	.645
3500	Machinery — Manufacturing	189	.465	1,801,469.52	2.487
3998	Other Manufacturing	549	1.351	2,789,841.95	3.851
4000	Trans. Communica. Elect. & Water	851	2.094	2,846,600.00	3.930
5000	Wholesalers	955	2.350	4,301,926.07	5.939
5211	Building Materials — Retail	335	.824	789,024.20	1.089
5215	Hardware, Paint & Farm Equip.	474	1.167	551,984.81	.762
5221	Department Stores	268	.660	1,440,246.60	1.988
5222	Special Variety Stores	194	.477	602,037.47	.831
5228	Other Gen. Merch. & Mail Order	407	1.002	1,070,593.59	1.478
5230	Groceries and Related Products	495	1.218	1,764,905.61	2.436
5240	Motor Vehicle Dealers	662	1.629	1,262,994.67	1.744
5241	Boats & Airplanes	116	.285	89,352.62	.123
5243	Gasoline Service Stations	177	.436	176,187.79	.243
5248	Automobile Parts, Tire, Etc.	654	1.609	716,727.11	.989
5250	Apparel & Accessories	578	1.422	1,226,444.45	1.693
5260	Furn., Appliances, Supplies — Retail	548	1.349	681,491.54	.941
5270	Eating & Drinking Estab.	1,302	3.204	1,672,337.60	2.309
5291	Drug Stores	302	.743	235,683.89	.325
5292	Liquor Stores	193	.475	131,175.83	.181
5293	Jewelry Stores	156	.384	217,065.97	.300
5298	Sporting Goods Store	171	.421	243,480.53	.336
5310	Coin Machines	52	.128	85,922.78	.119
5330	Trailer & Mobile Homes	357	.879	268,399.67	.371
5370	Fuel & Ice Dealers	385	.947	635,773.59	.878
5380	Feed, Seed & Fertilizer	92	.226	120,486.78	.166
5399	Miscel. Retailers	825	2.030	2,020,943.75	2.790
6000	Fin. Cos., Ins. Agents & Rel. Est.	6,163	15.167	6,149,594.18	8.490
7000	Hotels, Motels, Etc.	376	.925	997,133.33	1.377
7210	Laundries	202	.497	215,172.89	.297
7800	Recreation	761	1.873	488,141.13	.674
7900	Rental of Tangible Pers. Prop.	473	1.164	415,833.15	.574
8000	Professional	2,106	5.186	1,424,379.88	1.967
8098	Other Services	12,352	30.398	14,500,918.34	20.019
	TOTALS	40,634	100.000	$ 72,436,216.65*	100.000

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 9—ANALYSIS OF 1982 CORPORATION INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	23,135	57.262	$ .00	.000
Under—$ 19.99	1,054	2.609	8,778.98	.010
$ 20.00—$ 49.99	930	2.302	31,852.15	.037
$ 50.00—$ 99.99	1,159	2.869	85,961.99	.099
$ 100.00—$ 199.99	1,598	3.955	235,126.26	.272
$ 200.00—$ 299.99	1,143	2.829	283,502.14	.328
$ 300.00—$ 399.99	939	2.324	327,189.19	.378
$ 400.00—$ 499.99	755	1.869	338,996.51	.392
$ 500.00—$ 599.99	717	1.775	393,218.93	.455
$ 600.00—$ 699.99	519	1.285	336,243.26	.389
$ 700.00—$ 799.99	517	1.280	387,088.65	.447
$ 800.00—$ 899.99	422	1.045	357,343.39	.413
$ 900.00—$ 999.99	390	.965	370,878.59	.429
$ 1,000.00—$ 1,499.99	1,543	3.819	1,909,833.18	2.208
$ 1,500.00—$ 1,999.99	1,001	2.478	1,734,119.72	2.005
$ 2,000.00—$ 2,499.99	718	1.777	1,602,977.07	1.853
$ 2,500.00—$ 2,999.99	562	1.391	1,536,967.02	1.777
$ 3,000.00—$ 3,499.99	421	1.042	1,358,410.57	1.570
$ 3,500.00—$ 3,999.99	337	.834	1,261,607.88	1.458
$ 4,000.00—$ 4,499.99	260	.644	1,101,471.39	1.273
$ 4,500.00—$ 4,999.99	230	.569	1,087,885.30	1.258
$ 5,000.00—$ 9,999.99	991	2.453	6,826,792.81	7.891
$ 10,000.00—$ 14,999.99	326	.807	3,995,924.02	4.619
$ 15,000.00—$ 19,999.99	162	.401	2,799,573.59	3.236
$ 20,000.00—$ 29,999.99	154	.381	3,772,029.99	4.360
$ 30,000.00—$ 39,999.99	87	.215	3,069,619.80	3.548
$ 40,000.00—$ 49,999.99	67	.165	2,947,722.43	3.407
$ 50,000.00— UP	265	.655	48,349,705.94	55.888
Totals	40,402	100.000	$ 86,510,820.75*	100.000

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 10 — ANALYSIS OF 1983 CORPORATION INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	23,574	58.015	$ .00	.000
Under—$ 19.99	1,040	2.559	9,134.71	.013
$ 20.00—$ 49.99	909	2.237	30,854.26	.043
$ 50.00—$ 99.99	1,061	2.611	77,665.14	.107
$ 100.00—$ 199.99	1,523	3.748	224,011.81	.309
$ 200.00—$ 299.99	1,148	2.825	283,284.84	.391
$ 300.00—$ 399.99	897	2.208	313,986.70	.433
$ 400.00—$ 499.99	817	2.011	366,370.48	.506
$ 500.00—$ 599.99	649	1.597	355,120.49	.490
$ 600.00—$ 699.99	544	1.339	352,928.71	.487
$ 700.00—$ 799.99	475	1.169	354,608.26	.490
$ 800.00—$ 899.99	455	1.120	386,387.77	.533
$ 900.00—$ 999.99	446	1.098	424,887.53	.587
$ 1,000.00—$ 1,499.99	1,529	3.763	1,888,979.37	2.608
$ 1,500.00—$ 1,999.99	1,079	2.655	1,869,759.33	2.581
$ 2,000.00—$ 2,499.99	731	1.799	1,635,091.04	2.257
$ 2,500.00—$ 2,999.99	523	1.287	1,435,892.54	1.982
$ 3,000.00—$ 3,499.99	433	1.066	1,399,088.41	1.931
$ 3,500.00—$ 3,999.99	317	.780	1,182,378.72	1.632
$ 4,000.00—$ 4,499.99	262	.645	1,106,944.78	1.528
$ 4,500.00—$ 4,999.99	244	.600	1,155,955.36	1.596
$ 5,000.00—$ 9,999.99	967	2.380	6,681,314.53	9.224
$ 10,000.00—$ 14,999.99	315	.775	3,809,193.18	5.259
$ 15,000.00—$ 19,999.99	179	.441	3,103,243.06	4.284
$ 20,000.00—$ 29,999.99	160	.394	3,898,451.96	5.382
$ 30,000 00—$ 39,999.99	79	.194	2,780,864.72	3.839
$ 40,000.00—$ 49,999.99	56	.138	2,499,106.44	3.450
$ 50,000.00— UP	222	.546	34,810,712.51	48.058
Totals	40,634	100.000	$ 72,436,216.65[*]	100.000

[*] NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 11 — ANALYSIS OF 1982 INDIVIDUAL INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	92,992	06.54	$ .00	00.00
Under—$ 10.00	47,608	03.35	246,580.94	00.04
$ 10.00—$ 20.00	49,167	03.46	740,905.34	00.12
$ 20.00—$ 30.00	48,021	03.38	1,203,202.96	00.20
$ 30.00—$ 40.00	47,215	03.32	1,653,967.98	00.27
$ 40.00—$ 50.00	31,754	02.23	1,427,967.18	00.24
$ 50.00—$ 60.00	30,113	02.12	1,657,442.90	00.27
$ 60.00—$ 80.00	59,651	04.19	4,172,886.28	00.69
$ 80.00—$ 100.00	60,269	04.24	5,426,348.94	00.90
$ 100.00—$ 180.00	178,993	12.58	25,103,890.10	04.15
$ 180.00—$ 280.00	174,149	12.24	39,845,899.02	06.58
$ 280.00—$ 400.00	146,134	10.27	49,378,669.83	08.16
$ 400.00—$ 540.00	108,764	07.65	50,710,310.01	08.37
$ 540.00—$ 680.00	80,120	05.63	48,602,828.79	08.03
$ 680.00—$ 820.00	61,161	04.30	45,659,416.91	07.54
$ 820.00—$ 1,000.00	57,282	04.03	51,800,162.77	08.55
$ 1,000.00—$ 2,000.00	117,026	08.23	157,081,523.46	25.94
$ 2,000.00—$ 3,000.00	19,081	01.34	45,470,123.83	07.51
$ 3,000.00—$ 5,000.00	8,217	00.58	30,746,329.77	05.08
Over—$ 5,000.00	4,568	00.32	44,587,961.03	07.36
Totals	1,422,285	100.000	$605,516,418.04*	100.000

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO.12 — ANALYSIS OF 1983 INDIVIDUAL INCOME TAX RETURNS

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0	99,796	06.94	$ .00	00.00
Under—$ 10.00	49,538	03.44	255,546.48	00.04
$ 10.00—$ 20.00	50,136	03.48	753,833.24	00.12
$ 20.00—$ 30.00	47,453	03.30	1,188,418.54	00.18
$ 30.00—$ 40.00	45,678	03.18	1,599,193.31	00.24
$ 40.00—$ 50.00	30,176	02.10	1,357,525.00	00.21
$ 50.00—$ 60.00	28,452	01.98	1,566,437.22	00.24
$ 60.00—$ 80.00	56,662	03.94	3,961,631.84	00.61
$ 80.00—$ 100.00	56,543	03.93	5,093,900.10	00.78
$ 100.00—$ 180.00	166,923	11.60	23,374,882.48	03.58
$ 180.00—$ 280.00	162,708	11.31	37,275,457.33	05.71
$ 280.00—$ 400.00	145,000	10.08	49,130,923.73	07.53
$ 400.00—$ 540.00	115,023	08.00	53,704,705.26	08.23
$ 540.00—$ 680.00	86,621	06.02	52,538,366.87	08.05
$ 680.00—$ 820.00	66,773	04.64	49,855,975.83	07.64
$ 820.00—$ 1,000.00	62,789	04.36	56,775,456.21	08.70
$ 1,000.00—$ 2,000.00	132,907	09.24	178,972,148.60	27.42
$ 2,000.00—$ 3,000.00	21,656	01.51	51,480,939.26	07.89
$ 3,000.00—$ 5,000.00	8,854	00.62	33,128,048.96	05.08
Over—$ 5,000.00	4,949	00.33	50,750,121.43	07.75
Totals	1,438,637	100.00	$652,763,511.69*	100.00

*NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 13 — NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME AND INCOME TAX LIABILITY BY ADJUSTED GROSS INCOME CLASSES — 1983

Adjusted Gross Income Class	Total No. of Returns Filed	Percent of Total	Adjusted Gross Income (000's)	Percent of Total	Total Taxable Income (000's)	Percent of Total	Income Tax Liability	Percent of Total
No Gross	14,193	.99	$ ...	...	$ ...	...	$ ...	...
Under $ 1,000	44,188	3.07	26,618	.14	2,542	.02	50,427	.01
Under 2,000	70,644	4.91	105,970	.54	31,786	.24	631,359	.10
Under 3,000	68,442	4.76	170,578	.87	72,513	.54	1,451,852	.22
Under 4,000	66,017	4.59	230,759	1.18	109,921	.82	2,327,468	.36
Under 5,000	65,241	4.53	293,401	1.50	150,768	1.12	3,471,676	.53
Under 6,000	64,363	4.47	353,808	1.81	192,117	1.43	4,695,350	.72
Under 7,000	66,057	4.59	429,537	2.20	246,934	1.83	6,492,862	1.00
Under 8,000	68,105	4.73	510,963	2.61	308,614	2.29	8,662,737	1.33
Under 9,000	70,224	4.88	596,543	3.05	374,343	2.78	11,224,386	1.72
Under 10,000	68,572	4.77	651,074	3.33	419,570	3.12	13,374,941	2.05
Under 11,000	67,895	4.72	712,795	3.64	469,311	3.49	15,878,175	2.43
Under 12,000	65,902	4.58	757,454	3.87	507,913	3.77	18,174,667	2.79
Under 13,000	62,617	4.35	782,280	4.00	528,758	3.93	20,060,220	3.08
Under 14,000	58,025	4.03	782,574	4.00	526,017	3.91	21,258,301	3.26
Under 15,000	51,681	3.59	748,727	3.83	499,729	3.71	21,441,048	3.29
Under 20,000	186,804	12.98	3,237,272	16.55	2,129,666	15.82	103,313,807	15.84
Under 25,000	109,312	7.60	2,435,695	12.45	1,748,542	12.99	90,061,113	13.81
Under 50,000	148,727	10.34	4,815,983	24.61	3,579,904	26.59	206,201,672	31.62
Under 100,000	17,425	1.21	1,130,654	5.78	889,359	6.61	57,152,260	8.76
Under 150,000	2,470	.17	295,442	1.51	241,720	1.80	16,234,371	2.49
Under 200,000	811	.06	138,338	.71	116,832	.87	7,964,771	1.22
Under 500,000	768	.05	217,742	1.11	190,196	1.41	13,178,480	2.02
Over 500,000	154	.01	141,359	.72	126,321	.94	8,796,265	1.35
TOTALS	1,438,637	100.00	$19,565,566	100.00	$13,463,376	100.00	$652,098,208	100.00

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 14. — ADJUSTED GROSS INCOME, TOTAL EXEMPTIONS, TOTAL DEDUCTIONS, TOTAL TAXABLE INCOME, TOTAL TAX, AND TOTAL NUMBER OF RETURNS FILED (TAXABLE AND NONTAXABLE), BY ADJUSTED GROSS INCOME CLASSES - 1983

Adjusted Gross Income Classes	Adjusted Gross Income (000's)	Total Exemptions Claimed (000's)	Total Deductions Claimed (000's)	Total Taxable Income (000's)	Income Tax Liability	Total No. of Returns Filed
No Gross	$ . . .	$ 15,164	$ 11,912	$ . . .	$ . . .	14,193
Under $ 1,000	26,618	38,998	18,549	2,542	50,427	44,188
Under 2,000	105,970	66,975	29,019	31,786	631,359	70,644
Under 3,000	170,578	73,393	39,063	72,513	1,451,852	68,442
Under 4,000	230,759	78,410	51,696	109,921	2,327,468	66,017
Under 5,000	293,401	83,668	66,454	150,768	3,471,676	65,241
Under 6,000	353,808	88,045	79,733	192,117	4,695,350	64,363
Under 7,000	429,537	94,294	92,623	246,934	6,492,862	66,057
Under 8,000	510,963	99,909	106,054	308,614	8,662,737	68,105
Under 9,000	596,543	104,484	120,478	374,343	11,224,386	70,224
Under 10,000	651,074	103,845	129,853	419,570	13,374,941	68,572
Under 11,000	712,795	104,448	140,848	469,311	15,878,175	67,895
Under 12,000	757,454	103,535	147,348	507,913	18,174,667	65,902
Under 13,000	782,280	99,828	154,923	528,758	20,060,220	62,617
Under 14,000	782,574	93,888	163,815	526,017	21,258,301	58,025
Under 15,000	748,727	84,691	165,113	499,729	21,441,048	51,681
Under 20,000	3,237,272	321,312	794,391	2,129,666	103,313,807	186,804
Under 25,000	2,435,695	203,382	483,775	1,748,542	90,061,113	109,312
Under 50,000	4,815,983	308,745	927,315	3,579,904	206,201,672	148,727
Under 100,000	1,130,654	39,866	201,427	889,359	57,152,260	17,425
Under 150,000	295,442	5,796	47,924	241,720	16,234,371	2,470
Under 200,000	138,338	1,860	19,644	116,832	7,964,771	811
Under 500,000	217,742	1,628	25,917	190,196	13,178,480	768
Over 500,000	141,359	278	14,758	126,321	8,796,265	154
TOTALS	$19,565,566	$2,216,442	$4,032,632	$13,463,376	$652,098,208	$1,438,637

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

II. BANK TAX

The South Carolina Bank Tax was enacted in 1938. A tax is imposed upon every bank engaged in business in this State which is levied at the current rate of four and one-half percent (4½%) of the entire net income.

In the fiscal year 1983, there were 82 returns filed with a collection of $5,116,100.04. For the fiscal year 1984, there were 82 returns filed with a collection of $4,838,620.36.

III. CORPORATE LICENSE

The Corporate License Tax began in 1922. The current rate of tax is one mill (.001) per dollar of a proportion of its total paid in capital and paid in surplus.

In the fiscal year 1983, the total amount collected was $18,203,156.84. For the fiscal year 1984, collections amounted to $21,337,075.52.

IV. DOMESTIC INSURANCE TAX

The tax is levied by the South Carolina Tax Commission on the total premiums from insurance contracts issued to residents of this State or paid from a point within this State. The tax is levied at the current rate of two percent (2%) of the total premium income or total premium receipts, but is limited to an amount not exceeding five percent (5%) of the net income of the company, less any addition to policy reserves, excluding annuities.

In the fiscal year 1983, there were 62 returns filed with a collection of $2,123,380.10. For the fiscal year 1984, there were 56 returns filed with a collection of $1,977,482.18.

V. ESTATE TAX

The South Carolina Inheritance Tax Law became effective September 23, 1922. The tax is imposed on the transfer of taxable estates of every decedent resident in South Carolina, and computed in accordance with the current rate schedule below:

If the taxable estate is:	The tax shall be:
Not over $40,000	6% of the taxable estate
Over $40,000 but not over $100,000	$2,400 plus 7% of the excess over $40,000
Over $100,000	$6,600 plus 8% of the excess over $100,000

The net amount collected for the fiscal year 1983 amounted to $14,257,775.00, and for the fiscal year ending June 30, 1984 net collections were $17,805,222.32 after refunds of $401,085.69 and probate judges' commissions of $172,694.45 were deducted.

TABLE NO. 15 — RECAPITULATION OF PROBATE JUDGES COMMISSIONS PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1983 - 1984

Abbeville	$ 429.10
Aiken	4,650.78
Allendale	364.60
Anderson	5,258.63
Bamberg	1,128.78
Barnwell	610.97
Beaufort	10,881.82
Berkeley	804.63
Calhoun	1,118.11
Charleston	10,317.28
Cherokee	3,041.47
Chester	1,240.27
Chesterfield	1,785.64
Clarendon	2,250.35
Colleton	1,107.08
Darlington	2,808.20
Dillon	1,365.40
Dorchester	2,660.04
Edgefield	452.61
Farfield	783.30
Florence	9,058.01
Georgetown	3,693.20
Greenville	12,742.32
Greenwood	5,654.52
Hampton	2,496.08
Horry	10,118.46
Jasper	1,463.20
Kershaw	2,045.02
Lancaster	2,062.58
Laurens	3,851.99
Lee	1,653.07
Lexington	5,749.25
McCormick	60.34
Marion	5,411.79
Marlboro	245.89
Newberry	1,925.56
Oconee	1,245.74
Orangeburg	7,288.02
Pickens	4,119.17
Richland	13,227.07
Saluda	993.45
Spartanburg	10,188.75
Sumter	6,862.96
Union	1,576.11
Williamsburg	1,560.68
York	4,342.16
Total	$172,694.45

VI. GIFT TAX

The South Carolina Gift Tax Law became effective January 1, 1970. The tax is paid by an individual, resident or non-resident and imposed on the transfer of property by gift. The rate of tax is identical to that of Estate Tax.

The net amount collected for the fiscal year 1983 amounted to $980,477.97. For the fiscal year ending June 30, 1984, net collections were $1,121,005.65 after refunds totaling $29,685.40 were deducted.

VII. SAVINGS AND LOAN ASSOCIATION TAX

The Savings and Loan Association Tax was enacted in 1957. The current rate of tax is eight percent (8%) on the net income of every Savings and Loan Association in this State, except for income from municipal, state or federal bonds or securities exempted by law.

In the fiscal year 1983, 75 returns were filed with a collection of ($67,668.89). For the fiscal year 1984, 51 returns were filed with a collection of $19,241.11.

TABLE NO. 16 — BANK TAX DISTRIBUTIONS
July 1, 1983 — June 30, 1984

	Cities	Counties
Abbeville	$ 6,788.04	
Calhoun Falls	1,470.12	
Donalds	1,053.19	
Due West	1,224.08	
ABBEVILLE COUNTY		$ 21,070.82
Aiken	21,136.36	
Jackson	269.21	
New Ellenton	1,190.94	
North Augusta	5,713.69	
Salley	272.33	
Wagener	2,084.58	
AIKEN COUNTY		73,848.23
Allendale	2,976.07	
Fairfax	1,005.65	
ALLENDALE COUNTY		7,963.43
Anderson	20,183.15	
Belton	5,664.40	
Honea Path	4,541.46	
Iva	2,697.59	
Pendleton	1,996.98	
Williamston	2,173.53	
ANDERSON COUNTY		80,043.43

TABLE NO. 16 — BANK TAX DISTRIBUTIONS
July 1, 1983 — June 30, 1984

	Cities	Counties
Bamberg	3,040.09	
Denmark	2,410.83	
Ehrhardt	4,225.65	
BAMBERG COUNTY		19,470.30
Barnwell	4,861.13	
Blackville	442.53	
Williston	1,363.55	
BARNWELL COUNTY		13,403.75
Beaufort	9,496.74	
Bluffton	598.74	
Hilton Head	17,572.36	
Port Royal	602.36	
BEAUFORT COUNTY		65,139.56
Goose Creek	2,531.44	
Hanahan	38.68	
Moncks Corner	6,792.72	
St. Stephen	691.30	
BERKELEY COUNTY		20,108.30
Cameron	1,373.65	
St. Matthews	3,681.35	
CALHOUN COUNTY		10,219.27
Charleston	54,537.97	
Hollywood	369.61	
Isle of Palms	38.68	
Mt. Pleasant	5,676.20	
North Carleston	12,866.12	
CHARLESTON COUNTY		171,801.98
Blacksburg	1,156.85	
Gaffney	11,136.98	
CHEROKEE COUNTY		26,059.13
Chester	4,154.57	
Great Falls	859.24	
CHESTER COUNTY		11,041.62
Cheraw	4,853.79	
Chesterfield	2,828.60	
Jefferson	1,104.74	
McBee	373.48	
Pageland	2,176.78	
CHESTERFIELD COUNTY		23,805.21
Manning	7,619.62	
Summerton	741.37	
Turbeville	3,076.44	
CLARENDON COUNTY		23,310.94
Walterboro	7,064.93	
COLLETON COUNTY		14,129.84

TABLE NO. 16 — BANK TAX DISTRIBUTIONS
July 1, 1983 — June 30, 1984

	Cities	Counties
Darlington	7,597.48	
Hartsville	10,004.17	
Lamar	1,060.17	
Society Hill	644.50	
DARLINGTON COUNTY		38,612.64
Dillon	6,575.81	
Lake View	686.45	
Latta	1,602.70	
DILLON COUNTY		17,729.93
Harleyville	555.18	
Ridgeville	21.31	
St. George	4,368.92	
Summerville	8,862.73	
DORCHESTER COUNTY		29,571.38
Edgefield	2,925.34	
Johnston	2,457.77	
Trenton	509.32	
EDGEFIELD COUNTY		12,377.23
Ridgeway	2,405.13	
Winnsboro	5,971.20	
FAIRFIELD COUNTY		17,034.24
Coward	201.30	
Florence	32,908.14	
Johnsonville	1,900.21	
Lake City	6,812.98	
Olanta	3,925.07	
Pamplico	1,654.88	
Quinby	549.72	
Scranton	292.49	
Timmonsville	4,074.52	
FLORENCE COUNTY		107,661.56
Andrews	5,394.37	
Georgetown	10,924.45	
GEORGETOWN COUNTY		42,302.29
Fountain Inn	1,658.68	
Greenville	88,105.73	
Greer	13,054.38	
Mauldin	3,519.54	
Simpsonville	4,076.37	
Travelers Rest	2,801.90	
GREENVILLE COUNTY		261,135.88
Greenwood	24,645.53	
Hodges	430.15	
Ninety Six	1,754.21	
Ware Shoals	3,521.61	
GREENWOOD COUNTY		65,836.72

TABLE NO. 16 — BANK TAX DISTRIBUTIONS
July 1, 1983 — June 30, 1984

	Cities	Counties
Brunson	187.25	
Estill	3,209.00	
Hampton	1,979.80	
Varnville	1,413.66	
Yemassee	84.78	
HAMPTON COUNTY		13,970.23
Aynor	1,918.69	
Conway	13,918.68	
Loris	7,660.79	
Myrtle Beach	20,788.27	
North Myrtle Beach	5,465.75	
Surfside Beach	3,497.44	
HORRY COUNTY		119,114.19
Hardeeville	383.76	
Ridgeland	2,529.50	
JASPER COUNTY		5,826.51
Camden	8,108.59	
KERSHAW COUNTY		22,165.71
Heath Springs	1,714.94	
Kershaw	2,325.28	
Lancaster	8,145.82	
LANCASTER COUNTY		20,147.84
Clinton	3,840.99	
Gray Court	100.63	
Laurens	7,428.21	
LAURENS COUNTY		24,452.03
Bishopville	2,321.52	
Lynchburg	625.21	
LEE COUNTY		5,893.45
Batesburg	4,476.43	
Cayce	5,024.70	
Chapin	857.85	
Irmo	1,828.66	
Leesville	2,990.41	
Lexington	10,914.26	
Swansea	756.13	
West Columbia	7,100.26	
LEXINGTON COUNTY		83,416.44
McCormick	4,941.90	
McCORMICK COUNTY		9,883.81
Marion	6,263.90	
Mullins	9,493.48	
Nichols	2,398.64	
MARION COUNTY		37,026.53

TABLE NO. 16 — BANK TAX DISTRIBUTIONS
July 1, 1983 — June 30, 1984

	Cities	Counties
Bennettsville	6,239.44	
Clio	632.16	
McColl	414.16	
MARLBORO COUNTY		14,599.12
Newberry	10,519.22	
Prosperity	803.69	
Whitmire	1,494.88	
NEWBERRY COUNTY		25,822.27
Seneca	9,410.24	
Walhalla	4,958.66	
Westminister	3,033.82	
OCONEE COUNTY		34,805.44
Bowman	1,380.57	
Branchville	403.29	
Elloree	2,834.59	
Eutawville	679.52	
Holly Hill	6,132.39	
North	1,440.38	
Norway	288.26	
Orangeburg	21,596.69	
Santee	601.84	
Springfield	307.54	
ORANGEBURG COUNTY		72,543.09
Central	866.70	
Clemson	4,634.82	
Easley	11,000.94	
Liberty	1,919.30	
Pickens	9,551.98	
Six Mile	422.86	
PICKENS COUNTY		56,793.18
Blythewood	455.07	
Columbia	142,361.49	
Eastover	206.82	
Forest Acres	5,251.97	
RICHLAND COUNTY		324,897.29
Ridge Spring	1,286.75	
Saluda	5,071.91	
SALUDA COUNTY		12,717.33
Chesnee	3,742.10	
Cowpens	740.87	
Duncan	2,077.12	
Inman	2,437.39	
Landrum	2,103.17	
Lyman	1,675.30	
Pacolet	229.72	
Spartanburg	44,973.89	
Woodruff	6,977.15	
SPARTANBURG COUNTY		137,602.59

TABLE NO. 16 — BANK TAX DISTRIBUTIONS
July 1, 1983 — June 30, 1984

	Cities	Counties
Sumter	23,868.25	
SUMTER COUNTY		47,736.49
Jonesville	719.08	
Union	13,607.24	
UNION COUNTY		28,757.39
Greeleyville	395.78	
Hemingway	4,523.29	
Kingstree	10,662.34	
Lane	307.76	
WILLIAMSBURG COUNTY		32,152.17
Clover	2,754.25	
Fort Mill	2,628.95	
Hickory Grove	324.28	
Rock Hill	22,181.27	
Sharon	668.33	
York	6,263.28	
YORK COUNTY		71,320.36
TOTAL TO CITIES	$1,096,012.81	
TOTAL TO COUNTIES		$2,375,321.14
GRAND TOTAL	$3,471,333.95	

Bank Tax is distributed as follows: Ten percent to the general fund of the State; sixty percent to the county in which the bank is located, and thirty percent to the municipality in which the bank is located. The revenue received from banks located outside of incorporated cities or towns is distributed as follows: Forty percent to the general fund of the State; and sixty percent to the counties.

SALES AND LICENSE DIVISION
CYRIL C. McCRARY, Director

TABLE NO. 17 — STATEMENT SHOWING THE AMOUNT OF CASH COLLECTED BY THE SALES AND LICENSE DIVISION OF THE SOUTH CAROLINA TAX COMMISSION FISCAL YEAR 1983-1984

Admissions	$ 5,763,992.86
Alcoholic Liquors	41,709,246.53
Ammunition	88,025.91
Beer and Wine	57,126,320.76
Bingo	2,550,777.10
Business License	29,763,664.22
Casual Excise	9,120,187.46
Coin Operated Devices	6,046,393.32
Commercial Nuclear Waste	3,902,892.00
Documentary	16,785,973.03
Electric Power	13,076,362.31
Forest Renewal	542,902.21
Gasoline	200,648,762.06
Highway Dept. Registration Fees	810,755.00
Highway Use Tax	3,642,938.25
Public Recreation	1,725.00
Public Service Commission Registration Fees	1,375,546.00
Retail License	1,193,237.33
Sales and Use	790,133,372.64
Soft and Bottled Drinks	13,192,014.60
Special Fuel	33,307,521.09
TOTAL NET COLLECTIONS	$1,230,782,609.68

I. ADMISSION TAX

The South Carolina Admission Tax was adopted in 1923. The current rate of tax on all taxable admissions is four percent (4%).

In the fiscal year 1983 this tax produced $3,500,000.00 for the General Fund; $8,667.39 for the Wildlife Resources Commission; and $1,945,071.76 for the Department of Parks, Recreation and Tourism. For the fiscal year 1984, collections amounted to $3,500,000.00 for the General Fund; $7,531.68 for the Wildlife Resources Commission; and $2,256,461.18 for the Department of Parks, Recreation and Tourism.

II. AMMUNITION TAX

The tax is levied upon every person doing business in this State and engaged in the business of selling ammunition. The current rate of tax is computed according to the following schedule:

Shells: Upon all shotgun or other shells, $3.20 per thousand rounds.

Cartridges: Upon all cartridges twenty-three caliber or greater, $3.20 per thousand rounds.

For the fiscal year 1983 revenue totaling $74,038.06 was collected. For the fiscal year 1984 collections amounted to $88,025.91. This tax is specifically allocated to the Wildlife Resources Commission.

III. BINGO TAX

The Bingo Tax was adopted June 16, 1982. The revenues generated by this tax are from license fees and admission charges according to the type of game conducted and prizes awarded.

Class A License — $1,000 license fee plus $3.00 per bingo player per session.

Class B License — $500 license fee plus $1.00 per bingo player per session.

Class C License — No license fee or tax.

Class D License — $100/$200 license fee depending on length of event plus 4% of gross proceeds derived from admissions charges.

Class E License — $500 license fee plus 4% of gross proceeds derived from admissions charges.

For the fiscal year ending June 30, 1983, revenue totaling $1,957,562.26 was collected. For the fiscal year ending June 30, 1984 collections amounted to $2,550,777.10.

IV. BUSINESS LICENSE TAX

The Business License Tax was adopted in 1923. This is an excise tax imposed upon cigarettes; other tobacco products; playing cards; and malt, malt extracts, and substitutes therefor. The principal tax producing commodity is cigarettes which produces 90% of this tax. The rate of tax on cigarettes is three and one-half mills (.0035) on each cigarette. Different rates apply on various other tobacco products. The rate of tax on playing cards is eight cents on each fifty cents or fractional part thereof of the retail selling price. A license tax of three cents per pound is applied to malt, malt extracts, and substitutes therefor.

In the fiscal year 1983, this tax produced net revenue of $29,672,552.33 and for the fiscal year ending June 30, 1984 it produced net revenue of $29,763,664.22.

TABLE NO. 18 — BUSINESS LICENSE TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1983-1984

Cancellations	$ 39,734.10
Tobacco Products	2,012,163.13
Wholesale Tobacco Products	2,331.00
Meters — Cash	5,292,719.78
Stamps — Cash	22,416,716.21
TOTAL	$29,763,664.22

V. CASUAL EXCISE TAX

The Casual Excise Tax at the rate of 4% is imposed on the casual sale of motor vehicles, motorcycles, boats, motors, and airplanes became effective July 1, 1982.

The net revenue generated from this tax for the fiscal year ending June 30, 1983 totaled $7,185,815.39. For the fiscal year ending June 30, 1984 net collections totaled $9,120,187.46.

VI. COIN OPERATED DEVICES

The Coin Operated Devices Tax was adopted in 1[illegible]49. Every person who maintains for use or permits the use of, on any place or premises occupied by him, any coin operated device or machine and every person owning or operating any billiard or pocket billiard table for profit is subject to a tax ranging from $25.00 to $365.00, depending on the type and number of machines owned or operated. In addition, any person having ten or more machines at any one location is required to obtain a $1,000.00 location license.

For the fiscal year ending June 30, 1983, this tax produced revenue totaling $8,370,840.15. For the fiscal year ending June 30, 1984, it produced revenue totaling $6,046,393.32.

TABLE NO. 19 — COIN OPERATED DEVICES TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1983-1984

Licenses	$5,996,685.32
Penalties	49,708.00
TOTAL	$6,046,393.32

VII. COMMERCIAL NUCLEAR WASTE TAX

The Commercial Nuclear Waste Tax became effective July 1, 1983 by Act No. 151, Section 23. A tax of $4.00 per cubic foot on each cubic foot of low level radioactive waste disposed of in this state is imposed.

For the fiscal year ending June 30, 1984, the tax produced revenue totaling $3,902,892.00.

VIII. DOCUMENTARY TAX

The Documentary Tax was enacted in 1923. The tax is imposed upon written obligations to pay money, stocks, bonds, notes, mortgages, assignment of wages or other compensation, conveyances or powers of attorney based on the following schedule:

1. Bonds, debentures or certificates of indebtedness, also capital stock originally issues	$ .10 per $100
2. Negotiable and non-negotiable notes, written obligations to pay money, assignments of salaries, etc.	$ .04 per $100
3. Conveyances	$1.00 per $500
4. Powers of Attorney	$ .50
5. Leases	$ .04 per $100

For the fiscal year ending June 30, 1983, this tax produced $11,702,915.99, and for the fiscal year ending June 30, 1984, it produced $16,785,973.03.

TABLE NO. 20 — DOCUMENTARY STAMP TAX TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1983-1984

Cancellations	$ 182,634.31
Meters — Cash	7,017,823.62
Stamps — Cash	9,585,485.10
TOTAL	$16,785,973.03

IX. ELECTRIC POWER TAX

The Electric Power Tax became effective in 1931. The rate of tax is five-tenths of one mill upon each kilowatt hour of electric power manufactured, generated or imported for sale.

In the fiscal year 1983 this tax produced revenue totaling $12,435,320.21. For the fiscal year ending June 30, 1984 revenue amounting to $13,076,362.31 was collected.

X. FIREWORKS LICENSE TAX

The Fireworks License Tax was adopted June 1, 1959. This tax produced revenue totaling $6,200.00 for the fiscal year ending June 30, 1983. The collection and enforcement of this tax was transferred to the Budget and Control Board's Pyrotechnic Division.

XI. FOREST RENEWAL TAX

The Forest Renewal Act became effective May 20, 1981. The purpose of the Forest Renewal Act is to create an assessment on primary forest products processed for South Carolina timber and to provide a source of funds to finance refurbishing of timberlands. The tax is imposed on the type and manner of products sold, with various applicable rates.

For the fiscal year ending June 30, 1983, this tax produced revenue totaling $471,957.34, and produced revenue totaling $542,902.21 for the fiscal year ending June 30, 1984.

XII. MOTOR FUEL TAX

A. Gasoline Tax

The Gasoline Tax was made effective in March 1922. The current rate of tax is thirteen cents on every gallon of gasoline.

The total net collections for the fiscal year 1983 was $189,437,059.67. For the fiscal year ending June 30, 1984, total net collections amounted to $200,648,762.06.

TABLE NO. 21 — GASOLINE TAX COLLECTED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR JULY 1, 1983-JUNE 30, 1984 THIS REPRESENTS THE NET COLLECTIONS

July	$ 17,395,161.62
August	17,099,093.78
September	17,491,520.36
October	16,441,105.72
November	16,273,285.63
December	16,082,424.48
January	17,127,222.66
February	15,135,414.35
March	15,152,580.71
April	16,743,606.83
May	17,723,729.64
June	17,983,616.28
TOTAL	$200,648,762.06

TABLE NO. 22 — DISTRIBUTIONS OF GASOLINE TAX TO COUNTIES

Abbeville	$ 122,094.94
Aiken	458,551.60
Allendale	70,145.94

Anderson	603,127.66
Bamberg	108,687.49
Barnwell	122,636.69
Beaufort	286,397.88
Berkeley	381,601.12
Calhoun	108,291.44
Charleston	987,385.57
Cherokee	245,030.27
Chester	177,738.66
Chesterfield	203,412.66
Clarendon	165,058.59
Colleton	198,764.32
Darlington	323,553.66
Dillon	152,282.20
Dorchester	315,796.34
Edgefield	116,014.50
Fairfield	129,514.46
Florence	517,704.81
Georgetown	233,640.92
Greenville	1,383,080.26
Greenwood	321,251.27
Hampton	124,043.47
Horry	478,817.47
Jasper	92,848.97
Kershaw	238,872.16
Lancaster	266,897.93
Laurens	269,560.24
Lee	103,152.40
Lexington	697,594.72
McCormick	65,903.97
Marion	161,022.48
Marlboro	139,407.88
Newberry	219,215.13
Oconee	276,353.13
Orangeburg	365,848.69
Pickens	374,613.14
Richland	980,256.88
Saluda	124,827.95
Spartanburg	971,196.49
Sumter	371,683.76
Union	151,000.75
Williamsburg	193,542.89
York	479,340.50
TOTAL TO COUNTIES	$14,877,764.25

The Gasoline Tax of thirteen cents per gallon on gasoline is distributed as follows: 9.34 cents on each gallon to the Department of Highways and Public Transportation; 2.66 cents per gallon is applied to retired bonds authorized by paragraph (e) of Section 7, Part II, Act No. 834 of 1970; and 1 cent per gallon to the counties in the proportion that the total of the sums received from motor vehicles license fees collected from motor vehicles registered in the several counties bear to the total of the sums received from all motor vehicle license fees collected in the State. Adjustments are made in insure equitable distribution.

TABLE NO. 23 — GASOLINE TAX REFUNDED DURING FISCAL YEAR 1983-1984 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

County	Number of Claims	Amount
Abbeville	24	$ 1,394.60
Aiken	38	3,907.62
Allendale	28	4,115.42
Anderson	103	10,257.48
Bamberg	36	6,628.71
Barnwell	37	6,265.62
Beaufort	6	2,591.79
Berkeley	8	1,058.37
Calhoun	51	7,530.64
Charleston	11	1,920.82
Cherokee	14	2,243.21
Chester	27	4,389.97
Chesterfield	45	5,208.06
Clarendon	71	11,539.87
Colleton	18	4,016.71
Darlington	40	4,731.37
Dillon	88	17,298.85
Dorchester	7	1,446.38
Edgefield	57	12,216.90
Fairfield	9	705.30
Florence	42	8,777.65
Georgetown	6	560.82
Greenville	17	1,569.98
Greenwood	28	1,982.29
Hampton	28	6,370.62
Horry	35	4,369.93
Jasper	8	2,854.96
Kershaw	9	683.38
Lancaster	11	1,079.01

Laurens	33	2,165.10
Lee	34	8,276.45
Lexington	60	6,723.09
McCormick	6	485.03
Marion	107	17,034.66
Marlboro	47	14,375.14
Newberry	78	9,031.99
Oconee	4	221.00
Orangeburg	154	18,098.68
Pickens	10	794.17
Richland	34	1,838.12
Saluda	50	3,644.69
Spartanburg	35	5,788.75
Sumter	59	11,422.33
Union	26	2,022.15
Williamsburg	30	3,114.61
York	22	3,227.94
TOTAL	1,691	$245,980.23

Refunds disallowed for not being filed under the provisions of the law — Agricultural	$8,962.14

TABLE NO. 24 — DISTRIBUTION OF WATERCRAFT GASOLINE TAX TO COUNTIES 1983-1984

County	Boat Registrations	Amount
Abbeville	1,389	$ 5,193.20
Aiken	8,656	32,496.89
Allendale	689	2,596.60
Anderson	8,328	31,237.93
Bamberg	905	3,383.45
Barnwell	1,548	5,822.68
Beaufort	6,170	23,212.06
Berkeley	9,325	35,014.81
Calhoun	1,004	3,776.87
Charleston	21,472	80,652.09
Cherokee	1,633	6,137.42
Chester	1,366	5,114.52
Chesterfield	1,238	4,642.41
Clarendon	2,328	8,734.03
Colleton	2,773	10,386.41
Darlington	3,799	14,241.98
Dillon	1,513	5,665.31
Dorchester	5,493	20,615.46
Edgefield	807	3,068.71
Fairfield	1,136	4,248.98
Florence	9,928	37,296.67
Georgetown	5,340	20,064.66
Greenville	12,911	48,469.94
Greenwood	3,045	11,409.32
Hampton	1,760	6,609.53
Horry	10,002	37,532.73
Jasper	1,300	4,878.46
Kershaw	2,681	10,071.67
Lancaster	2,021	7,632.44
Laurens	3,126	11,724.06
Lee	712	2,675.28
Lexington	14,875	55,866.33
McCormick	538	2,045.80
Marion	2,458	9,206.14
Marlboro	958	3,619.50
Newberry	2,635	9,914.30
Oconee	3,616	13,612.50
Orangeburg	5,642	21,166.25
Pickens	4,372	16,445.15
Richland	12,507	46,974.93

Saluda	1,180	4,406.35
Spartanburg	8,299	31,159.25
Sumter	6,008	22,582.58
Union	1,342	5,035.83
Williamsburg	2,915	10,937.21
York	5,409	20,300.72
Out-of-State Allocation	2,381	8,970.34
TOTAL TO COUNTIES	209,533	$786,849.75

The distribution of watercraft gasoline tax is determined as follows: ½ of 1% of the 9.34 cents Department of Highways and Public Transportation and 2.66 cents additional gasoline tax is distributed to the counties in the proportion that the number of motorboat registrations in the several counties bear to the total number of motorboat registrations in the State.

B. Special Fuel Tax

The Special Fuel Tax became effective in 1941. The rate of tax is thirteen cents per gallon.

This tax produced revenue totaling $29,519,830.85 for the fiscal year 1983 and produced revenue totaling $33,307,521.09 for the fiscal year 1984.

C. Highway Use Tax

The Highway Use Tax became effective in 1957. The tax is paid by every person who operates any passenger vehicle having seats for more than twenty passengers or any road tractor, or any truck tractor, or any truck having more than two axles on any highways in this State and is based on the ratio that exists between the total amount of miles traveled in this State bears to the total amount of miles traveled in all operations.

This tax produced revenue totaling $2,914,886.63 for the year 1983, and produced revenue totaling $3,642,938.25 for the fiscal year ending June 30, 1984.

TABLE NO. 25 — REFUND ON TAX PAID ON MOTOR FUELS PURCHASED IN SOUTH CAROLINA BY CARRIERS IN EXCESS OF THAT USED ON SOUTH CAROLINA HIGHWAYS FOR THE FISCAL YEAR ENDING JUNE 30, 1984

July	$ 173,867.74
August	320,986.96
September	148,348.83
October	154,260.11
November	149,438.62
December	267,457.99
January	202,946.38
February	121,590.36
March	319,705.33
April	-0-
May	414,755.44
June	318,215.24
TOTAL	$2,591,573.00

XIII. PUBLIC RECREATION TAX

The Public Recreation Tax was enacted in 1924. The rate of tax is $25 per billiard room operated in the State.

This tax produced revenue totaling $2,000.00 for the fiscal year 1983, and for the fiscal year ending June 30, 1984, collections amounted to $1,725.00.

XIV. SOFT AND BOTTLED DRINKS TAX

The Soft and Bottled Drinks Tax was adopted in 1925. The tax is imposed upon every distributor, wholesale dealer and retail dealer doing business within South Carolina. Distributors and wholesalers of soft drinks shall remit taxes at the rate of $1.22 per gross for each 1¢ of face value of crowns and lids. Other applicable rates are as follows:

Syrups used at soda fountains — $.95 per gallon
Simple syrups (made by dissolving sugar in water, etc.) — $.95 per gallon
Soft drinks made without syrup — for each $.05 — $.01
Bottled soft drinks — for each 12 ounces or fraction — $.01

For the fiscal year 1983 this tax produced net revenue totaling $13,838,959.05. For the fiscal year ending June 30, 1984, it produced net revenue totaling $13,192,014.60.

TABLE NO. 26 — SOFT AND BOTTLED DRINKS TAX TOTAL NET COLLECTIONS FOR THE FISCAL YEAR 1983-1984

Cancellations	$ 45,240.68
Crowns — Cash	1,039,526.83
Stamps — Cash	3,684,292.54
Retail License	2,120.00
Wholesale License	21,473.14
Special Reports	8,399,361.41
TOTAL	$13,192,014.60

XV. REGISTRATION FEES

The Registration Fees were collected beginning in May 1962. Every vehicle required to be licensed and remit taxes under Title 12 Chapter 31 of the 1976 Code is required to register each truck in this State. Trucks operating intrastate are required to register each truck at a cost of $1.00. Trucks operating interstate are required to register each truck at a cost of $4.00.

All revenues derived from the $1.00 registration fee for intrastate trucks and $1.00 from the $4.00 fee required from interstate trucks are deposited to the Department of Highways and Public Transportation. From the $4.00 registration fee required from interstate trucks, $3.00 is deposited to the General Fund of the State.

For the fiscal year ending 1983, fees of $2,016,762.00 were collected. For the fiscal year ending June 30, 1984 fees of $2,816,301.00 were collected.

Registration Fees — Highway Department	$ 810,755.00
Registration Fees — Public Service Commission	1,375,546.00
TOTAL	$2,816,301.00

XVI. ALCOHOLIC LIQUORS TAX

The Alcoholic Liquors Tax was adopted in 1935. The tax is imposed upon every manufacturer, wholesaler and retail dealer doing business within South Carolina. Applicable tax rates are based on the following schedule:

The tax rate for alcoholic liquors is 17¢ for each eight ounces or fractional quantity thereof.

The tax rate on containers of 2 ounces or less is 25¢ per container.

Wholesalers are subject to a tax of $1.81 per standard case.

Retailers are subject to a case tax of $2.99, which is collected by the wholesalers.

Every licensed wholesaler shall pay an additional tax of 56¢ on each standard case of alcoholic liquors sold.

In addition to the above taxes, a surtax of 9% is imposed.

Proportional rates are provided for metric size containers.

The net collections for the fiscal year 1983 totaled $41,620,285.23. For the fiscal year ending June 30, 1984, the net collections amounted to $41,709,246.53.

TABLE NO. 27 — ALCOHOLIC LIQUORS TAX COLLECTIONS FISCAL YEAR 1983-1984

July	$ 1,547,001.09
August	1,927,012.23
September	2,891,752.87
October	3,687,060.65
November	3,295,108.93
December	3,212,937.07
January	4,421,560.35
February	2,988,966.48
March	3,061,166.69
April	3,959,158.54
May	3,610,846.14
June	7,106,675.49
TOTAL	$41,709,246.53

TABLE NO. 28 — ALCOHOLIC LIQUORS TAX COLLECTIONS JULY 1, 1983-JUNE 30, 1984

	July	August	September	October	November	December
Case Tax — Retail	$ 155,986.02	$ 305,971.23	$ 420,222.01	$ 574,944.80	$ 518,255.16	$ 503,787.97
Case Tax — Wholesale	93,341.47	187,006.19	256,100.46	349,799.18	315,569.60	307,453.73
Case Tax — Additional	30,549.37	57,858.59	79,235.46	108,225.10	97,634.38	95,123.77
Excise Tax	1,154,764.90	1,217,064.91	1,897,380.46	2,349,197.53	2,091,429.76	2,041,017.15
Surtax	112,219.33	159,111.31	238,764.48	304,395.04	272,060.03	265,264.45
Penalties	140.00	0.00	50.00	499.00	160.00	290.00
TOTALS	$1,547,001.09	$1,927,012.23	$2,891,752.87	$3,687,060.65	$3,295,108.93	$3,212,937.07

	January	February	March	April	May	June	TOTAL
Case Tax — Retail	$ 730,784.85	$ 475,563.20	$ 466,668.46	$ 602,212.17	$ 537,832.65	$1,058,397.25	$ 6,350.625.77
Case Tax — Wholesale	445,716.67	289,168.01	284,242.15	370,673.23	328,268.16	643,328.31	3,870,667.16
Case Tax — Additional	137,901.23	89,466.22	87,942.26	114,710.94	101,563.57	200,262.77	1,200,473.66
Excise Tax	2,741,891.12	1,887,822.25	1,969,570.86	2,543,683.61	2,344,320.53	4,617,645.09	26,855,788.17
Surtax	365,066.48	246,781.80	252,722.96	326,308.59	298,051.23	585,897.07	3,426,642.77
Penalties	200.00	165.00	20.00	1,570.00	810.00	1,145.00	5,049.00
TOTALS	$4,421,560.35	$2,988,966.48	$3,061,166.69	$3,959,158.54	$3,610,846.14	$7,106,675.49	$41,709,246.53

TABLE NO. 29 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Abbeville	$ 29,892.01	
Calhoun Falls	12,420.37	
Donalds	1,944.70	
Due West	7,047.81	
Lowndesville	1,045.73	
ABBEVILLE COUNTY		$ 43,097.77
Aiken	$ 74,680.50	
Burnettown	1,908.01	
Jackson	9,411.68	
Monetta	1,199.51	
New Ellenton	13,500.40	
North Augusta	69,671.59	
Perry	1,281.51	
Salley	2,748.01	
Wagener	4,286.60	
Windsor	284.60	
AIKEN COUNTY		$ 199,499.00
Allendale	$ 21,623.14	
Fairfax	10,744.14	
Sycamore	1,297.60	
Ulmers	483.10	
ALLENDALE COUNTY		$ 20,312.35
Anderson	$ 143,916.05	
Belton	27,350.31	
Honea Path	20,529.58	
Iva	6,717.36	
Pelzer	670.11	
Pendleton	15,519.63	
Starr	1,137.18	
West Pelzer	4,718.94	
Williamston	21,608.99	
ANDERSON COUNTY		$ 243,502.67
Bamberg	$ 18,415.15	
Denmark	21,718.84	
Ehrhardt	1,877.43	
Govan	580.96	
Olar	2,024.20	
BAMBERG COUNTY		$ 34,297.68
Barnwell	$ 26,413.07	
Blackville	14,013.18	
Elko	1,478.63	
Hilda	1,782.88	
Kline	1,619.32	
Snelling	587.07	
Williston	15,578.76	
BARNWELL COUNTY		$ 37,536.81
Beaufort	$ 45,888.66	
Bluffton	2,781.08	
Hilton Head	58,485.12	
Port Royal	15,281.86	
BEAUFORT COUNTY		$ 119,227.10

TABLE NO. 29 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Bonneau	$ 2,005.34	
Goose Creek	71,747.32	
Hanahan	65,602.79	
Jamestown	994.35	
Moncks Corner	16,676.63	
St. Stephen	9,077.38	
BERKELEY COUNTY		$ 158,603.60
Cameron	$ 2,668.67	
St. Matthews	12,813.16	
CALHOUN COUNTY		$ 23,113.06
Charleston	$ 356,865.34	
Folly Beach	6,978.79	
Hollywood	3,128.56	
Isle of Palms	16,123.42	
Lincolnville	3,639.70	
McClellanville	2,008.00	
Meggett	1,153.93	
Mt. Pleasant	61,085.63	
N. Charleston	310,061.06	
Ravenel	7,319.06	
Sullivans Island	8,767.28	
CHARLESTON COUNTY		$ 525,144.37
Blacksburg	$ 9,712.99	
Gaffney	69,229.97	
CHEROKEE COUNTY		$ 77,737.12
Chester	$ 35,275.70	
Fort Lawn	2,501.20	
Great Falls	13,477.32	
Lowrys	1,198.61	
Richburg	1,431.01	
CHESTER COUNTY		$ 59,057.08
Cheraw	$ 29,127.35	
Chesterfield	7,611.48	
Jefferson	3,461.34	
McBee	3,636.63	
Mt. Croghan	720.40	
Pageland	12,833.11	
Patrick	1,993.62	
Ruby	1,358.06	
CHESTERFIELD COUNTY		$ 72,252.06
Manning	$ 23,440.52	
Paxville	1,296.46	
Summerton	6,232.09	
Turbeville	2,688.28	
CLARENDON COUNTY		$ 52,303.86
Cottageville	$ 1,969.16	
Edisto Beach	822.66	
Lodge	770.53	
Smoaks	842.87	
Walterboro	32,028.59	
Williams	1,053.67	
COLLETON COUNTY		$ 60,072.76

TABLE NO. 29 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Darlington	$ 39,916.44	—
Hartsville	39,545.48	
Lamar	6,826.31	
Society Hill	4,347.71	
DARLINGTON COUNTY		$ 116,097.50
Dillon	$ 36,211.00	
Lake View	4,845.37	
Latta	9,277.17	
DILLON COUNTY		$ 59,168.79
Harleyville	$ 3,222.84	
Reevesville	1,243.29	
Ridgeville	3,027.43	
St. George	10,536.29	
Summerville	29,751.10	
DORCHESTER COUNTY		$ 96,972.21
Edgefield	$ 14,003.69	
Johnston	13,486.53	
Trenton	2,013.26	
EDGEFIELD COUNTY		$ 33,239.01
Ridgeway	$ 1,822.39	
Winnsboro	15,512.66	
FAIRFIELD COUNTY		$ 40,551.67
Coward	$ 2,274.93	
Florence	145,300.12	
Johnsonville	7,077.76	
Lake City	33,761.43	
Olanta	3,498.68	
Pamplico	6,027.63	
Quinby	4,681.75	
Scranton	4,253.07	
Timmonsville	11,225.71	
FLORENCE COUNTY		$ 202,280.92
Andrews	$ 15,669.12	
Georgetown	52,453.86	
GEORGETOWN COUNTY		$ 77,557.89
City View	$ 8,831.17	
Fountain Inn	20,064.78	
Greenville	301,964.07	
Greer	54,313.06	
Mauldin	37,234.78	
Simpsonville	41,487.74	
Travelers Rest	14,080.36	
Woodside	1,113.00	
GREENVILLE COUNTY		$ 531,102.65
Greenwood	$ 111,100.64	
Hodges	819.45	
Ninety Six	11,547.25	
Troy	2,845.51	
Ware Shoals	12,276.94	
GREENWOOD COUNTY		$ 109,223.56

TABLE NO. 29 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS

July 1, 1983-June 30, 1984

	Cities	Counties
Brunson	$ 3,024.96	
Estill	11,396.78	
Furman	1,595.66	
Gifford	1,790.01	
Hampton	15,696.31	
Luray	641.76	
Scotia	360.32	
Varnville	9,238.07	
Yemassee	4,044.10	
HAMPTON COUNTY		$ 34,350.30
Atlantic Beach	$ 1,348.17	
Aynor	3,167.40	
Briarcliff Acres	1,432.03	
Conway	48,530.13	
Loris	10,387.30	
Myrtle Beach	79,775.22	
North Myrtle Beach	17,149.53	
Surfside Beach	11,032.78	
HORRY COUNTY		$ 175,187.33
Hardeeville	$ 6,169.92	
Ridgeland	5,901.86	
JASPER COUNTY		$ 26,664.68
Bethune	$ 2,492.98	
Camden	39,656.98	
Elgin	2,684.42	
KERSHAW COUNTY		$ 73,934.43
Heath Springs	$ 5,033.59	
Kershaw	9,965.60	
Lancaster	49,726.70	
LANCASTER COUNTY		$ 97,947.04
Clinton	$ 44,053.80	
Cross Hill	3,100.10	
Gray Court	4,901.58	
Laurens	54,409.10	
Waterloo	884.81	
LAURENS COUNTY		$ 99,671.65
Bishopville	$ 17,659.99	
Lynchburg	2,758.57	
LEE COUNTY		$ 37,078.08
Batesburg	$ 20,741.85	
Cayce	57,834.79	
Chapin	1,651.16	
Gaston	4,865.76	
Gilbert	1,046.96	
Irmo	15,700.89	
Leesville	11,302.62	
Lexington	9,115.35	
Pelion	1,098.85	
Pine Ridge	5,570.45	
South Congaree	9,677.37	
Springdale	14,844.52	
Summit	804.02	
Swansea	4,187.86	
West Columbia	53,546.46	
LEXINGTON COUNTY		$ 238,145.59

TABLE NO. 29 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
McCormick	$ 9,167.07	
Mt. Carmel	852.84	
Parksville	810.43	
Plum Branch	385.25	
McCORMICK COUNTY		$ 15,276.42
Marion	$ 39,541.86	
Mullins	31,243.17	
Nichols	3,028.18	
Sellers	2,060.89	
MARION COUNTY		$ 64,736.43
Bennettsville	$ 43,360.71	
Blenheim	1,076.30	
Clio	5,151.03	
McColl	13,714.48	
Tatum	538.14	
MARLBORO COUNTY		$ 59,723.81
Chappells	$ 500.91	
Little Mountain	1,393.08	
Newberry	49,545.23	
Peak	434.18	
Pomaria	1,394.09	
Prosperity	4,116.89	
Silverstreet	944.35	
Whitmire	10,830.48	
NEWBERRY COUNTY		$ 59,536.10
Salem	$ 1,033.50	
Seneca	36,800.09	
Walhalla	19,918.71	
West Union	1,596.11	
Westminster	15,264.03	
OCONEE COUNTY		$ 89,713.72
Bowman	$ 5,836.60	
Branchville	7,845.33	
Cope	886.72	
Cordova	1,045.39	
Elloree	4,702.47	
Eutawville	2,775.25	
Holly Hill	2,564.66	
Livingston	8,129.79	
Neeses	853.38	
North	6,410.62	
Norway	2,751.94	
Orangeburg	74,318.98	
Rowesville	2,000.97	
Santee	1,627.38	
Springfield	3,210.61	
Vance	398.12	
Woodford	1,055.49	
ORANGEBURG COUNTY		$ 152,178.03
Central	$ 9,381.12	
Clemson	37,277.71	
Easley	67,358.55	
Liberty	15,810.48	
Norris	4,452.22	
Pickens	16,030.62	
Six Mile	2,208.04	
PICKENS COUNTY		$ 143,434.77

TABLE NO. 29 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS

July 1, 1983-June 30, 1984

	Cities	Counties
Arcadia Lakes	$ 3,247.29	
Blythewood	454.09	
Columbia	533,521.49	
Eastover	4,491.16	
Forest Acres	32,263.38	
RICHLAND COUNTY		$ 509,784.77
Ridge Spring	$ 4,419.57	
Saluda	13,695.42	
Wards	519.79	
SALUDA COUNTY		$ 30,638.60
Campobello	$ 2,507.33	
Central Pacolet	1,675.61	
Chesnee	5,509.71	
Cowpens	10,473.73	
Duncan	6,492.25	
Inman	8,259.72	
Landrum	10,616.06	
Lyman	9,602.27	
Pacolet	7,777.89	
Pacolet Mills	5,583.85	
Spartanburg	226,293.84	
Wellford	9,605.48	
Woodruff	25,830.77	
SPARTANBURG COUNTY		$ 381,215.87
Mayesville	$ 3,522.49	
Pinewood	3,551.58	
Sumter	128,105.41	
SUMTER COUNTY		$ 167,423.63
Carlisle	$ 2,672.44	
Jonesville	6,384.53	
Lockhart	452.52	
Union	54,379.87	
UNION COUNTY		$ 58,710.82
Greeleyville	$ 2,964.60	
Hemingway	4,531.54	
Kingstree	20,351.15	
Lane	2,779.55	
Stuckey	1,101.02	
WILLIAMSBURG COUNTY		$ 72,492.38
Clover	$ 17,817.78	
Fort Mill	22,120.09	
Hickory Grove	1,828.51	
McConnells	911.18	
Rock Hill	181,347.74	
Sharon	1,591.10	
Smyrna	250.72	
Tega Cay	11,240.20	
York	30,379.94	
YORK COUNTY		$ 195,330.95
Total to Cities	$ 5,775,845.70	
Total to Counties		$5,775,126.89
Grand Total	$11,550,972.59	

ALCOHOLIC LIQUORS TAX

Alcoholic Liquors Tax is allocated as follows: sixty percent to the State; twenty percent among the counties on a population basis according to the latest Federal census; and twenty percent among the incorporated municipalities on a population basis according to the latest Federal census.

TABLE NO. 30 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
MINI BOTTLES
JULY 1, 1983-JUNE 30, 1984

Abbeville	$ 19,542.11
Aiken	91,223.58
Allendale	9,239.89
Anderson	115,068.88
Bamberg	15,648.79
Barnwell	17,158.67
Beaufort	56,453.25
Berkeley	81,811.11
Calhoun	10,542.17
Charleston	239,213.22
Cherokee	35,395.84
Chester	26,037.29
Chesterfield	32,958.47
Clarendon	23,718.54
Colleton	27,444.70
Darlington	54,166.86
Dillon	26,846.15
Dorchester	50,750.77
Edgefield	15,139.20
Fairfield	17,878.56
Florence	95,143.89
Georgetown	36,671.15
Greenville	248,660.76
Greenwood	49,960.77
Hampton	15,683.84
Horry	87,591.78
Jasper	12,526.58
Kershaw	33,694.53
Lancaster	46,086.31
Laurens	45,094.11
Lee	16,347.10
Lexington	121,218.93
McCormick	6,735.12

TABLE NO. 30 — ALCOHOLIC LIQUORS TAX DISTRIBUTIONS
MINI BOTTLES
JULY 1, 1983-JUNE 30, 1984

Marion	29,518.10
Marlboro	27,320.69
Newberry	26,983.66
Oconee	41,982.69
Orangeburg	71,058.62
Pickens	68,481.05
Richland	232,960.71
Saluda	13,947.48
Spartanburg	174,339.69
Sumter	76,211.09
Union	26,568.45
Williamsburg	33,015.08
York	92,170.91
TOTAL TO COUNTIES	$2,696,211.14

ALCOHOLIC LIQUORS TAX — MINI BOTTLES

The Alcoholic Liquors Tax from the sale of containers of two ounces or less is allocated as follows: twenty-five percent of the twenty-five cents per container tax among the counties on a population basis according to the latest Federal census, to be used for educational purposes relating to the use of alcoholic liquors and for the rehabilitation of alcoholics and drug addicts.

XVII. BEER AND WINE TAXES

The Beer and Wine Tax was adopted in 1933, shortly after the repeal of the 18th Amendment. The tax is imposed upon wholesale distributors doing business within South Carolina. The tax rate on beer is $.006 per ounce. The tax rate on wine varies depending on the alcoholic content and the size of the container.

The net collections for the fiscal year 1983 totaled $59,773,002.01. For the fiscal year ending June 30, 1984, the net collections totaled $57,126,320.76.

TABLE NO. 31 — BEER AND WINE TAX NET COLLECTIONS

	Fiscal Year 1983-84	
	Beer	Wine
Excise Tax (Wholesalers Report)	$52,663,220.51	$3,712,132.66
Certificates of Registration	7,200.00	26,560.00
Penalties and Interest	1,149.47	765.56
Special Reports	-0-	715,292.56
TOTALS	$52,671,569.98	$4,454,750.78

TABLE NO. 32 — BEER AND WINE TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Abbeville	$ 38,199.41	
Calhoun Falls	16,095.96	
Donalds	2,466.32	
Due West	9,098.48	
Lowndesville	1,337.04	
ABBEVILLE COUNTY		$ 21,661.27
Aiken	$ 96,782.63	
Burnettown	2,509.63	
Jackson	11,978.15	
Monetta	1,528.78	
New Ellenton	17,319.62	
North Augusta	89,069.32	
Perry	1,698.13	
Salley	3,641.77	
Wagener	5,680.12	
Windsor	366.47	
AIKEN COUNTY		$ 99,115.46
Allendale	$ 27,843.14	
Fairfax	13,926.38	
Sycamore	1,678.51	
Ulmers	634.56	
ALLENDALE COUNTY		$ 10,172.08
Anderson	$ 185,127.37	
Belton	35,206.30	
Honea Path	26,614.03	
Iva	8,642.63	
Pelzer	864.16	
Pendleton	19,995.41	
Starr	1,507.20	
West Pelzer	6,124.16	
Williamston	28,072.37	
ANDERSON COUNTY		$ 122,391.67
Bamberg	$ 23,927.23	
Denmark	27,923.03	
Ehrhardt	2,519.75	
Govan	734.96	
Olar	2,587.34	
BAMBERG COUNTY		$ 17,097.06
Barnwell	$ 35,002.30	
Blackville	18,077.55	
Elko	1,959.19	
Hilda	2,317.17	
Kline	2,076.58	
Snelling	803.35	
Williston	20,050.53	
BARNWELL COUNTY		$ 18,658.34
Beaufort	$ 58,449.25	
Bluffton	3,573.16	
Hilton Head	75,396.99	
Port Royal	19,584.33	
BEAUFORT COUNTY		$ 59,874.39

TABLE NO. 32 — BEER AND WINE TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Bonneau	$ 2,601.90	
Goose Creek	97,236.21	
Hanahan	84,829.44	
Jamestown	1,278.25	
Moncks Corner	22,100.11	
St. Stephen	11,679.12	
BERKELEY COUNTY		$ 81,724.18
Cameron	$ 3,455.92	
St. Matthews	16,422.13	
CALHOUN COUNTY		$ 11,527.45
Charleston	$ 457,380.40	
Folly Beach	9,248.29	
Hollywood	4,146.44	
Isle of Palms	21,367.16	
Lincolnville	4,823.62	
McClellanville	2,661.04	
Meggett	1,528.89	
Mt. Pleasant	80,954.29	
N. Charleston	400,835.01	
Ravenel	9,700.28	
Sullivans Island	11,618.48	
CHARLESTON COUNTY		$ 262,409.83
Blacksburg	$ 12,589.27	
Gaffney	89,050.99	
CHEROKEE COUNTY		$ 38,872.79
Chester	$ 45,633.60	
Fort Lawn	3,180.31	
Great Falls	17,458.11	
Lowrys	1,544.11	
Richburg	1,835.15	
CHESTER COUNTY		$ 29,207.28
Cheraw	$ 37,527.72	
Chesterfield	9,828.97	
Jefferson	4,405.31	
McBee	4,819.31	
Mt. Croghan	929.20	
Pageland	17,005.91	
Patrick	2,728.11	
Ruby	1,784.73	
CHESTERFIELD COUNTY		$ 36,029.57
Manning	$ 30,249.86	
Paxville	1,643.75	
Summerton	7,969.62	
Turbeville	3,455.99	
CLARENDON COUNTY		$ 26,286.44

TABLE NO. 32 — BEER AND WINE TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Cottageville	$ 2,640.43	
Edisto Beach	1,090.10	
Lodge	993.40	
Smoak	1,076.23	
Walterboro	41,339.48	
Williams	1,354.73	
COLLETON COUNTY		$ 29,909.32
Darlington	$ 51,779.01	
Hartsville	51,236.56	
Lamar	8,711.69	
Society Hill	5,560.82	
DARLINGTON COUNTY		$ 58,682.35
Dillon	$ 46,340.88	
Lake View	6,255.05	
Latta	11,919.18	
DILLON COUNTY		$ 29,723.14
Harleyville	$ 4,158.92	
Reevesville	1,607.48	
Ridgeville	3,935.55	
St. George	13,595.12	
Summerville	39,427.56	
DORCHESTER COUNTY		$ 49,968.03
Edgefield	$ 18,084.05	
Johnston	17,311.05	
Trenton	2,609.21	
EDGEFIELD COUNTY		$ 16,613.67
Ridgeway	$ 2,431.32	
Winnsboro	20,049.41	
FAIRFIELD COUNTY		$ 19,958.09
Coward	$ 2,895.42	
Florence	188,206.92	
Johnsonville	9,168.39	
Lake City	43,868.34	
Olanta	4,540.90	
Pamplico	7,800.61	
Quinby	6,031.48	
Scranton	5,489.59	
Timmonsville	14,217.12	
FLORENCE COUNTY		$ 101,882.53
Andrews	$ 20,346.63	
Georgetown	67,837.09	
GEORGETOWN COUNTY		$ 38,973.14

TABLE NO. 32 -- BEER AND WINE TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
City View	$ 12,085.87	
Fountain Inn	26,589.54	
Greenville	391,380.27	
Greer	70,122.54	
Mauldin	49,344.59	
Simpsonville	53,589.50	
Travelers Rest	18,659.16	
Woodside	1,415.59	
GREENVILLE COUNTY		$ 268,040.52
Greenwood	$ 142,669.19	
Hodges	1,121.36	
Ninety Six	14,799.57	
Troy	3,794.56	
Ware Shoals	15,900.29	
GREENWOOD COUNTY		$ 54,236.52
Brunson	$ 3,866.61	
Estill	14,705.74	
Furman	2,114.72	
Gifford	2,372.18	
Hampton	20,355.43	
Luray	850.99	
Scotia	466.23	
Varnville	12,241.96	
Yemassee	5,167.20	
HAMPTON COUNTY		$ 17,104.87
Atlantic Beach	$ 1,786.77	
Aynor	4,082.20	
Briarcliff Acres	1,912.84	
Conway	64,312.08	
Loris	13,764.83	
Myrtle Beach	105,722.22	
North Myrtle Beach	22,727.30	
Surfside Beach	14,621.32	
HORRY COUNTY		$ 90,266.08
Hardeeville	$ 7,961.23	
Ridgeland	7,625.63	
JASPER COUNTY		$ 13,437.36
Bethune	$ 3,230.10	
Camden	51,008.93	
Elgin	3,557.38	
KERSHAW COUNTY		$ 36,920.89

TABLE NO. 32 — BEER AND WINE TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Heath Springs	$ 6,464.38	
Kershaw	12,931.26	
Lancaster	63,560.65	
LANCASTER COUNTY		$ 49,325.09
Clinton	$ 56,309.39	
Cross Hill	3,970.36	
Gray Court	6,336.98	
Laurens	69,844.84	
Waterloo	1,172.39	
LAURENS COUNTY		$ 50,188.87
Bishopville	$ 22,744.05	
Lynchburg	3,564.77	
LEE COUNTY		$ 18,256.14
Batesburg	$ 26,760.50	
Cayce	74,660.56	
Chapin	2,106.45	
Gaston	6,396.21	
Gilbert	1,355.32	
Irmo	21,009.46	
Leesville	14,563.21	
Lexington	12,079.82	
Pelion	1,418.90	
Pine Ridge	7,382.05	
South Congaree	12,824.81	
Springdale	19,217.02	
Summit	1,066.38	
Swansea	5,549.85	
West Columbia	68,834.88	
LEXINGTON COUNTY		$ 122,708.14
McCormick	$ 11,648.76	
Mt. Carmel	1,129.96	
Parksville	1,050.15	
Plum Branch	527.19	
McCORMICK COUNTY		$ 7,605.37
Marion	$ 50,700.17	
Mullins	40,217.80	
Nichols	3,927.09	
Sellers	2,820.17	
MARION COUNTY		$ 32,301.89
Bennettsville	$ 55,972.23	
Blenheim	1,389.71	
Clio	6,681.38	
McColl	17,518.06	
Tatum	691.42	
MARLBORO COUNTY		$ 29,653.40

TABLE NO. 32 — BEER AND WINE TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Chappells	$ 663.70	
Little Mountain	1,798.30	
Newberry	64,410.40	
Peak	549.94	
Pomaria	1,789.43	
Prosperity	5,264.23	
Silverstreet	1,251.20	
Whitmire	13,793.61	
NEWBERRY COUNTY		$ 29,934.61
Salem	$ 1,414.26	
Seneca	47,532.77	
Walhalla	25,866.20	
West Union	2,132.15	
Westminster	19,632.83	
OCONEE COUNTY		$ 45,287.23
Bowman	$ 7,480.86	
Branchville	10,397.11	
Cope	1,166.70	
Cordova	1,349.91	
Elloree	6,083.80	
Eutawville	3,678.06	
Holly Hill	10,774.15	
Livingston	1,100.00	
Neeses	3,398.79	
North	8,256.78	
Norway	3,522.70	
Orangeburg	96,234.63	
Rowesville	2,583.01	
Santee	2,114.44	
Springfield	4,217.35	
Vance	527.52	
Woodford	1,349.06	
ORANGEBURG COUNTY		$ 76,892.22
Central	$ 12,066.76	
Clemson	49,400.25	
Easley	89,262.83	
Liberty	20,499.76	
Norris	5,740.66	
Pickens	20,821.58	
Six Mile	2,926.83	
PICKENS COUNTY		$ 71,764.29
Arcadia Lakes	$ 4,273.21	
Blythewood	586.07	
Columbia	684,608.76	
Eastover	5,826.37	
Forest Acres	41,323.77	
RICHLAND COUNTY		$ 253,514.74
Ridge Spring	$ 5,856.87	
Saluda	17,733.85	
Wards	711.30	
SALUDA COUNTY		$ 15,326.15

TABLE NO. 32 — BEER AND WINE TAX DISTRIBUTIONS
July 1, 1983-June 30, 1984

	Cities	Counties
Campobello	$ 3,212.52	
Central Pacolet	2,292.95	
Chesnee	7,104.48	
Cowpens	13,560.05	
Duncan	8,377.70	
Inman	10,471.76	
Landrum	13,724.31	
Lyman	12,725.35	
Pacolet	10,091.96	
Pacolet Mills	7,642.19	
Spartanburg	292,302.77	
Wellford	12,729.23	
Woodruff	33,504.45	
SPARTANBURG COUNTY		$ 189,356.97
Mayesville	$ 4,529.30	
Pinewood	4,576.86	
Sumter	164,821.29	
SUMTER COUNTY		$ 83,756.87
Carlisle	$ 3,581.02	
Jonesville	8,392.67	
Lockhart	594.94	
Union	70,288.92	
UNION COUNTY		$ 29,557.72
Greeleyville	$ 3,847.77	
Hemingway	5,955.84	
Kingstree	26,188.43	
Lane	3,614.06	
Stuckey	1,423.48	
WILLIAMSBURG COUNTY		$ 36,237.91
Clover	$ 23,015.29	
Fort Mill	28,119.62	
Hickory Grove	2,330.41	
McConnells	1,212.51	
Rock Hill	232,216.54	
Sharon	2,050.00	
Smyrna	343.09	
Tega Cay	14,489.93	
York	40,248.81	
YORK COUNTY		$ 98,242.88
Total To Cities	$ 7,474,285.24	
Total To Counties		$2,900,654.81
Grand Total	$10,374,940.05	

WINE TAX

Wine Tax is allocated as follows: seventy-five percent to the State; seven percent among the counties on a population basis according to the latest Federal census; and eighteen percent among the incorporated municipalities on a population basis according to the latest Federal census.

BEER TAX

Beer Tax is allocated as follows: one-sixth plus seventy-five percent of the remaining five-sixths to the State; seven percent of the remaining five-sixths among the counties on a population basis according to the latest Federal census; and eighteen percent of the remaining five-sixths among the incorporated municipalities on a population basis according to the latest Federal census.

XVIII. RETAILER LICENSE TAX

Every person who shall engage in or continue in any business as a retailer, as a condition precedent to engaging or continuing in such business, shall obtain from the Commission a retail license for each branch, establishment or agency conducted by him and shall pay an annual license tax, in addition to all other license fees charged for each retailer and each branch establishment or agency of such retailer situated in this State. The first retailer pays a license fee of $10.00, increasing in $5.00 increments for each additional retailer, up to the thirtieth retailer. And for each retailer in excess of thirty retailers an annual tax of one hundred and fifty-five dollars.

The net revenue generated from this tax totaled $1,120,826.85 for the fiscal year ending June 30, 1983 and produced net revenue totaling $1,193,237.33 for fiscal year ending June 30, 1984.

TABLE NO. 33 — COLLECTIONS FROM THE RETAIL LICENSE TAX FOR THE FISCAL YEAR 1983-1984

License Fee	Number of Returns	Percent of Total	Amount Paid	Percent of Total
$ 5.00	1,374	1.66	$ 6,870.00	.59
10.00	67,863	82.16	678,631.35	58.44
15.00	3,942	4.77	59,130.00	5.09
20.00	1,468	1.78	29,360.00	2.53
25.00	945	1.14	23,625.00	2.03
30.00	514	.62	15,420.00	1.33
35.00	401	.49	14,035.00	1.21
40.00	309	.37	12,360.00	1.06
45.00	280	.34	12,600.00	1.09
50.00	233	.28	12,650.00	1.09
55.00	183	.22	10,065.00	.87
60.00	228	.28	13,680.00	1.18
65.00	143	.17	9,295.78	.80
70.00	121	.15	8,470.00	.73
75.00	119	.14	8,925.00	.77
80.00	96	.12	7,680.00	.66
85.00	93	.11	7,905.09	.68
90.00	86	.10	7,740.00	.67
95.00	77	.09	7,315.00	.63
100.00	70	.08	7,000.00	.60
105.00	67	.08	7,035.00	.61
110.00	63	.08	6,930.00	.60
115.00	58	.07	6,670.00	.57
120.00	55	.07	6,600.00	.57
125.00	52	.06	6,500.00	.56
130.00	51	.06	6,630.00	.57
135.00	40	.05	5,400.00	.47
140.00	39	.05	5,460.00	.47
145.00	40	.05	5,800.00	.50
150.00	43	.05	6,450.00	.56
Misc.	3,547	4.29	144,969.66	12.48
Total	82,600	100.00	$1,161,201.88	100.00

NOTE: The above totals will not equal the totals in other schedules due to penalties and interest collected and refunds.

XIX. SALES AND USE TAX

The South Carolina Sales and Use Tax Act became effective July 1, 1951. Sales Tax applies to the retail sales, leases and rentals of tangible personal property in South Carolina. The use tax applies to the storage, use or consumption of tangible personal property purchased at retail, regardless of whether the retailer is or is not engaged in business in this State. The rate of either tax is four percent.

The net revenue collected for the fiscal year ending June 30, 1983 totaled $684,390,837.39 and for the fiscal year ending June 30, 1984 net collections amounted to $790,133,372.64.

TABLE NO. 34 — COLLECTIONS OF SOUTH CAROLINA SALES AND USE TAX BY BUSINESS CLASSIFICATION

Code No.		1981-1982	(%)	1982-1983	(%)	1983-1984	(%)
	State Totals (Gross)	$648,393,936	100.000	$686,169,974	100.000	$792,710,025	100.000
	Agriculture	1,192,344	.184	1,035,022	.151	1,098,428	.139
0110	Agriculture, Forestry, Fshrs.	1,192,344	.184	1,035,022	.151	1,098,428	.139
	Mining	140,976	.022	235,859	.034	195,048	.025
1010	Mining	140,976	.022	235,859	.034	195,048	.025
	Construction	7,475,114	1.153	7,303,847	1.064	8,395,868	1.059
1510	General Bldg. Contractors	3,262,654	.503	3,206,081	.467	4,109,901	.518
1520	Highway & Street Const.	344,246	.053	464,509	.068	252,196	.032
1530	Plmbg., Htg., Air Cond. & Elec.	3,078,252	.475	2,825,132	.412	3,089,466	.390
1538	Other Contractors	789,962	.122	808,125	.118	944,305	.119
	Manufacturing	27,036,061	4.170	28,723,746	4.186	31,935,058	4.029
2010	Food, Dairy & Kindred Prod.	1,800,356	.278	1,851,776	.270	1,835,061	.231
2086	Beverage Industries	537,679	.083	704,279	.103	459,448	.058
2220	Textile Mills	5,052,660	.779	4,873,572	.710	4,835,610	.610
2300	Appa. & Other Fabr. Text. Prod.	785,889	.121	747,297	.109	866,238	.109
2400	Logging, Lmbr. & Wood Products	516,168	.080	539,614	.079	695,718	.088
2500	Furniture & Fixtures	396,220	.061	371,675	.054	431,584	.054
2600	Paper & Allied Products	1,773,837	.274	3,572,175	.521	5,247,798	.662
2700	Printing, Pub. & Allied Ind.	2,184,532	.337	2,096,037	.305	2,479,705	.313
2800	Agr. & Industrial Chemicals	2,810,773	.433	2,523,962	.368	2,763,180	.349
2812	Plastic Mat., Synthetic Resins, Syn. & Other Man-Made Fibers	2,848,392	.439	2,486,448	.362	2,638,578	.333
3198	Leather & Leather Products	71,779	.011	73,527	.011	72,767	.009
3200	Stone, Clay & Glass Products	632,840	.098	633,433	.092	859,885	.108
3210	Asphalt & Related Products	143,338	.022	247,457	.036	633,835	.080
3300	Primary Metal Industries	329,239	.051	957,998	.140	723,259	.091
3400	Fabricated Metal Products	1,782,482	.275	1,399,914	.204	1,453,598	.183
3500	Machry., Inc. Elec. & Trans. Eqpt.	3,445,480	.531	3,543,241	.516	3,555,497	.449
3998	Other Manufacturing Industries	1,924,397	.297	2,101,341	.306	2,383,297	.301
	Utilities	59,770,293	9.218	57,938,492	8.444	61,029,157	7.699
4000	Transportation	769,156	.119	562,593	.082	725,786	.092
4800	Commun., Inc. Radio & TV Brdcst.	16,614,243	2.562	19,555,808	2.850	20,749,544	2.618
4900	Elec., Water and Gas Companies	42,386,894	6.537	37,820,091	5.512	39,553,827	4.990
	Wholesale Trade	69,874	.011	67,696	.010	70,266	.009
5000	Wholesale	69,874	.011	67,696	.010	70,266	.009
	Retail Trade	501,645,176	77.367	532,327,638	77.580	622,083,701	78.476
5211	Building Material	50,531,030	7.793	52,807,481	7.696	65,301,944	8.238
5215	Hardware, Pts., & Farm Equip	12,941,976	1.996	13,921,724	2.029	16,964,371	2.140
5221	Department Stores	33,553,983	5.175	33,689,035	4.910	38,179,193	4.816
5222	Special Variety Stores	23,434,226	3.614	25,410,823	3.703	29,949,280	3.778
5223	Mail Order Houses	2,763,161	.426	3,424,145	.499	4,251,894	.536
5228	Other Gen. Merchandise Stores	10,099,703	1.558	10,560,703	1.539	11,890,675	1.500
5230	Groc. & Related Products	123,037,457	18.976	127,812,547	18.627	140,752,048	17.756
5240	Motor Vehicle Dealers	49,540,198	7.640	57,683,823	8.407	77,037,234	9.718
5241	Boat & Airplane Dealers	2,263,070	.349	2,593,329	.378	3,273,471	.413
5243	Gasoline Service Stations	9,865,629	1.522	9,529,629	1.389	10,727,908	1.353
5248	Automotive Prts., Acc. Trs. Etc.	13,324,119	2.055	14,355,458	2.092	16,613,278	2.096
5250	Apparel & Accessories	21,202,183	3.270	22,103,842	3.221	25,639,502	3.234
5260	Home, Office & Store Furn.	15,918,529	2.455	16,476,250	2.401	19,336,023	2.439
5270	Eating & Drinking Places	50,018,674	7.714	54,117,169	7.887	61,798,914	7.796
5291	Drug Stores	9,915,143	1.529	10,706,099	1.560	12,381,841	1.562
5292	Liquor Stores	6,665,307	1.028	6,724,030	.980	6,807,723	.859
5293	Jewelry Stores	3,647,890	.563	3,899,922	.568	4,451,032	.561
5295	Second Hand Stores	192,468	.030	209,818	.031	240,035	.030
5298	Sporting Goods Stores	6,066,397	.936	6,441,117	.939	7,313,592	.923
5310	Coin Machine Vendors	3,153,434	.486	3,080,102	.449	3,390,676	.428
5320	Hsehld. App. & Musical Instru.	13,928,177	2.148	15,712,304	2.290	18,900,619	2.384
5330	Trailers & Mobile Homes	4,764,746	.735	5,423,081	.790	7,526,322	.949
5340	School Lunches	214,117	.033	213,338	.031	228,263	.029

TABLE NO. 34 — COLLECTIONS OF SOUTH CAROLINA SALES AND USE TAX BY BUSINESS CLASSIFICATION

Code No.		1981-1982	(%)	1982-1983	(%)	1983-84	(%)
5350	Books, Off. & Sch. Supp. & Eqpt.	7,702,328	1.188	8,145,374	1.187	8,932,379	1.127
5360	Cigar Stores & Newsstands	368,927	.057	435,304	.063	473,808	.060
5370	Fuel & Ice Dealers	5,355,129	.826	4,285,932	.625	4,291,509	.541
5380	Feed, Seed & Fertilizer Stores	827,253	.128	806,804	.118	891,828	.113
5390	Florists & Nurseries	2,297,532	.354	2,383,724	.347	2,745,988	.346
5395	Med., Den., Opt., Eqpt. & Supp.	9,294,823	1.434	10,005,948	1.458	11,071,745	1.397
5396	State, County & City Governments	1,975,515	.305	2,088,026	.304	2,073,338	.262
5397	Churches, Serv. Clubs & Eleemosynary Corporations	313,480	.048	522,751	.076	581,847	.073
5398	Machinery & Equipment	5,379,233	.830	5,604,932	.817	6,623,844	.836
5399	Mill Supplies	1,089,339	.168	1,153,074	.168	1,441,578	.182
	Financial	690,383	.106	628,330	.092	999,553	.126
6010	Banks, Savings & Loan Assoc., Cre. Agencies, Hldgs. & Inv. Cos., Sec. & Commodity Brokers	301,281	.046	269,437	.039	344,242	.043
6050	Ins. Co., Agents & Brokers	107,731	.017	88,226	.013	248,448	.031
6500	Real Est. & Lessors Of Real Est.	281,371	.043	270,667	.039	406,863	.051
	Services	45,398,299	7.002	48,126,340	7.014	55,461,308	6.996
7000	Hotels, Motels, Camps. & Other Lodging Places	17,339,987	2.674	18,202,698	2.653	20,919,575	2.639
7210	Laundries, Clng. & Dyeing	3,100,580	.478	3,194,996	.466	3,477,657	.439
7220	Photographic Studios	4,544,460	.701	4,935,881	.719	5,315,714	.671
7298	Beauty, Barber & Shoe Repair	2,032,623	.313	2,280,519	.332	2,481,790	.313
7299	Undertakers, Funeral Homes	1,102,995	.170	1,253,233	.183	1,321,242	.167
7310	Advertising & Publicity Agents	601,766	.093	663,571	.097	863,907	.109
7510	Automotive Repr., Services & Garages	2,787,803	.430	2,948,181	.430	3,462,130	.437
7550	Other Repair Services	1,108,023	.171	1,122,445	.164	1,364,370	.172
7800	Motion Pic., Recr. & Amusements	129,159	.020	154,005	.022	66,655	.008
7900	Rental of Tangible Pers. Property	10,788,143	1.664	11,478,082	1.673	13,720,749	1.731
8000	Professional Services	583,155	.090	827,502	.121	990,021	.125
8098	Other Services	1,279,605	.197	1,065,227	.155	1,477,498	.186
	Inactive	119,539	.018	80,690	.012	111,855	.014
	Others	2,784,049	.429	3,452,645	.503	1,224,566	.154
	Interdepartmental Transfers	2,071,828	.320	6,249,669	.911	10,105,217	1.275
	Refunds	1,849,704	....	1,779,137	....	2,576,652	....

TABLE NO. 35 — ANALYSIS OF SALES AND USE TAX RETURNS FISCAL YEAR 1983-1984

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$-0-	120,439	16.67	$ 377,515.48*	.05
Under 1.00	3,392	.47	3,484.16	.00
Under 10.00	49,399	6.84	380,496.56	.05
Under 20.00	36,527	5.06	670,651.00	.09
Under 30.00	25,553	3.54	685,353.64	.09
Under 40.00	21,038	2.91	785,858.61	.10
Under 50.00	18,575	2.57	887,394.32	.11
Under 75.00	37,022	5.12	2,390,320.66	.31
Under 100.00	29,924	4.14	2,677,902.05	.34
Under 500.00	207,202	28.68	52,283,501.84	6.68
Under 1,000.00	71,548	9.90	50,606,686.95	6.47
Under 1,500.00	29,927	4.14	36,599,475.83	4.68
Under 2,000.00	15,504	2.15	26,795,468.49	3.42
Under 2,500.00	9,808	1.36	21,926,285.48	2.80
Under 5,000.00	21,490	2.97	75,238,806.10	9.61
Under 10,000.00	13,184	1.82	93,050,444.46	11.89
Under 20,000.00	7,661	1.06	103,515,402.97	13.23
Under 30,000.00	1,889	.26	45,432,762.95	5.81
Under 40,000.00	856	.12	29,287,606.05	3.74
Under 50,000.00	391	.05	17,348,768.24	2.22
Under 60,000.00	192	.03	10,475,616.35	1.34
Under 70,000.00	131	.02	8,474,783.16	1.08
Under 80,000.00	71	.01	5,310,093.60	.68
Under 90,000.00	56	.01	4,808,503.49	.61
Under 100,000.00	67	.01	6,305,312.84	.81
Under 200,000.00	308	.04	43,154,336.01	5.51
Under 300,000.00	136	.02	34,261,403.37	4.38
Over 300,000.00	208	.03	108,870,573.76	13.91
TOTAL	722,498	100.00	$782,604,808.42**	100.00

*Penalties Only

** Does not include interdepartmental transfers totaling $10,105,217.00.

TABLE NO. 36 — SALES AND USE TAX TOTAL ACTIVE ACCOUNTS FOR FISCAL YEAR 1983-1984

Sales Tax Accounts	
Total Active Accounts — July 1, 1983	66,967
Add: New Accounts	18,700
TOTAL	85,667
Less: Accounts Closed	16,703
Total Active Accounts — June 30, 1984	68,964
Use Tax Accounts	
Total Active Accounts — July 1, 1983	11,036
Add: New Accounts	968
TOTAL	12,004
Less: Accounts Closed	931
Total Active Accounts — June 30, 1984	11,073

PROPERTY TAX DIVISION
GUY A. PITTS, JR., Director

TABLE NO. 37 — STATEMENT SHOWING THE AMOUNT OF CASH COLLECTED BY THE PROPERTY TAX DIVISION OF THE SOUTH CAROLINA TAX COMMISSION FISCAL YEAR 1983-1984

Aircraft Tax	$ 152,905.38
Private Car Line Tax	1,135,234.20
TOTAL	$1,288,139.58

I. AIRCRAFT TAX

The South Carolina Aircraft Tax Act became effective July 1, 1976. All real and personal property owned by or leased to companies primarily engaged in the transportation for hire of persons or property and used by such companies in the conduct of such business and required by law to be assessed by the Commission shall be taxed on an assessment equal to nine and one-half percent of the fair market value of such property. The South Carolina Tax Commission shall annually make a tax levy against the value so assessed and determined to exist in the State at a rate which will equal the average rates of levy for all purposes in the several taxing districts of the State for the current year.

Net revenue collected from Aircraft Tax for the fiscal year ending June 30, 1983, amounted to $270,773.30. For the fiscal year ending June 30, 1984, net revenue collected amounted to $152,905.38.

II. PRIVATE CAR LINE TAX

The South Carolina Private Car Line Tax became effective July 1, 1976. The manner in which this type of property is assessed and taxed is identical to the Aircraft Tax in the preceding item.

Net revenue collected for the fiscal year ending June 30, 1983 totaled $1,088,024.69. For the fiscal year ending June 30, 1984, net revenue collected totaled $1,135,234.20.

TABLE NO. 38 — BUSINESS PERSONAL PROPERTY ASSESSMENTS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1984

County	Number Returns	Value Inventory	Consigned Merchandise	Equipment Dep. Value	Total Value	Assessed Value
Abbeville	429	$ 4,818,950.14	$ 56,713.08	$ 2,578,397.20	$ 7,454,060.42	$ 563,300
Aiken	2,326	48,473,699.40	1,273,901.43	33,912,732.48	83,660,333.31	6,546,350
Allendale	342	4,447,490.34	158,063.66	2,191,189.31	6,796,743.31	506,500
Anderson	3,118	74,005,721.64	814,990.43	35,778,364.22	110,599,076.29	8,246,650
Bamberg	485	8,093,965.70	48,152.72	3,173,109.28	11,315,227.70	821,890
Barnwell	511	9,062,697.94	118,411.57	8,634,142.50	17,815,252.01	1,457,600
Beaufort	2,258	46,751,458.79	3,553,144.82	39,725,938.09	90,030,541.70	7,189,750
Berkeley	1,403	26,857,502.42	1,423,345.55	26,339,146.07	54,619,994.04	4,462,670
Calhoun	282	4,867,388.74	13,731.03	1,825,483.82	6,706,603.59	484,640
Charleston	7,162	243,124,632.10	3,846,885.22	170,963,066.10	417,934,583.42	32,770,040
Cherokee	971	16,106,618.26	522,395.22	7,763,189.12	24,392,202.60	1,813,020
Chester	679	11,952,546.88	69,230.50	10,099,889.18	22,121,666.56	1,781,850
Chesterfield	973	16,277,949.39	444,719.82	7,733,218.43	24,455,887.64	1,815,580
Clarendon	777	11,745,995.26	61,023.64	7,342,938.53	19,149,957.43	1,479,580
Colleton	734	14,197,284.66	270,221.61	11,262,186.89	25,729,693.16	2,050,640
Darlington	1,414	30,628,138.71	215,488.60	15,665,841.72	46,509,469.03	3,495,760
Dillon	745	15,153,556.41	1,330,639.70	10,129,898.14	26,614,094.25	2,052,640
Dorchester	1,222	25,415,369.06	1,211,562.87	17,284,793.16	43,911,725.09	3,412,550
Edgefield	433	7,332,315.65	171,644.82	3,207,930.50	10,711,890.97	787,250
Fairfield	445	4,947,353.49	108,910.40	4,427,570.37	9,483,834.26	768,260
Florence	3,086	103,639,932.59	948,709.30	41,752,078.25	146,340,720.14	10,659,650
Georgetown	1,201	23,344,528.11	1,708,751.02	19,222,061.12	44,275,340.25	3,521,810
Greenville	8,096	306,217,698.47	7,749,292.24	168,143,803.91	482,110,794.62	36,494,370
Greenwood	1,388	33,180,154.62	733,814.42	19,035,336.06	52,949,305.10	4,033,780
Hampton	524	13,598,118.31	560,201.85	4,481,742.56	18,640,062.72	1,320,150
Horry	4,208	111,912,514.79	3,756,722.22	88,234,528.50	203,903,765.51	16,205,670
Jasper	392	4,639,604.65	368,136.86	3,688,039.47	8,695,780.98	687,790
Kershaw	929	18,331,589.76	404,026.08	8,556,072.21	27,291,688.05	2,022,560
Lancaster	1,132	20,739,260.45	783,245.07	13,203,888.02	34,726,393.54	2,677,690
Laurens	1,104	21,363,547.08	468,497.43	13,492,061.29	35,324,105.80	2,726,480
Lee	423	8,651,061.94	29,674.31	2,860,428.23	11,541,164.48	821,340
Lexington	3,511	104,799,183.18	2,533,756.71	50,692,318.98	158,025,258.87	11,763,010
McCormick	189	1,960,830.75	43,110.78	1,007,389.69	3,011,331.22	225,960
Marion	830	17,722,254.03	483,624.45	6,121,613.16	24,327,491.64	1,735,420
Marlboro	631	10,619,944.06	460,112.06	3,936,877.12	15,016,933.24	1,078,370
Newberry	803	17,012,497.48	533,212.62	8,475,016.80	26,020,726.90	1,942,460
Oconee	1,237	22,915,292.11	285,890.05	11,504,457.24	34,705,639.40	2,600,180
Orangeburg	2,248	46,182,559.76	428,904.36	22,881,173.09	69,492,637.21	5,199,720
Pickens	1,690	35,495,647.06	368,916.42	19,521,185.23	55,385,748.71	4,201,830
Richland	6,410	265,308,016.87	7,306,896.65	155,161,713.43	427,776,626.95	32,649,560
Saluda	374	6,170,334.86	165,719.37	3,216,957.37	9,553,011.60	718,050
Spartanburg	5,160	162,838,018.53	3,466,177.62	75,141,009.98	241,445,206.13	17,868,370
Sumter	1,885	66,323,479.67	476,082.82	22,761,724.55	89,561,287.04	6,398,000
Union	646	9,509,740.21	452,631.88	3,950,798.21	13,913,170.30	1,012,640
Williamsburg	900	17,505,411.35	676,001.61	7,695,022.79	25,876,435.75	1,899,080
York	2,528	52,631,515.95	2,284,840.98	41,760,308.70	96,676,665.63	7,679,970
TOTALS	78,234	$2,126,873,371.62	$53,199,125.87	$1,236,536,631.07	$3,416,600,128.56	$260,650,430

TABLE NO. 39 — 1984 ASSESSED VALUES OF ALL CLASSES OF PROPERTY

County	Owner Occupied	Private and Corporate Agricultural	All Other	Personal Property (County)	Manufacturing and Utility	Business Personal Property	Total Assessed Values
Abbeville	$ 5,516,548	$ 1,524,078	2,742,178	$ 3,047,300	$ 8,594,105	$ 953,490	$ 22,377,699
Aiken	35,060,314	5,851,004	25,229,539	22,023,235	44,420,120	6,712,040	139,296,252
Allendale	1,938,513	1,746,728	1,607,890	1,305,505	8,842,375	473,960	15,914,971
Anderson	44,939,243	1,964,214	46,200,411	25,737,524	78,489,911	8,021,190	205,352,493
Bamberg	3,026,276	2,255,890	3,608,706	2,051,809	3,483,691	843,890	15,270,262
Barnwell	4,000,717	1,463,027	4,999,454	2,966,790	7,386,140	1,317,750	22,133,878
Beaufort	34,956,044	1,538,262	168,894,867	15,961,629	9,673,360	6,067,980	237,092,142
Berkeley	23,196,450	4,425,842	38,368,199	13,383,520	75,418,500	4,556,470	159,348,981
Calhoun	3,253,178	2,049,474	2,431,438	2,273,290	19,322,375	431,080	29,760,835
Charleston	65,498,839	3,103,560	130,035,622	51,407,016	58,570,010	25,865,770	334,480,817
Cherokee	10,935,208	1,007,039	6,009,670	8,197,600	27,125,790	1,834,170	55,109,477
Chester	7,558,220	1,758,628	4,258,173	6,172,730	18,357,590	1,604,390	39,709,731
Chesterfield	8,112,929	2,471,394	10,427,646	4,531,210	16,324,120	1,560,670	43,427,969
Clarendon	4,627,948	3,164,898	7,290,247	5,027,432	2,962,050	1,660,070	24,732,645
Colleton	7,198,872	6,496,563	14,173,142	4,613,243	12,658,290	1,648,560	46,788,670
Darlington	17,378,520	4,328,400	11,536,560	7,936,650	48,000,090	3,467,930	92,648,150
Dillon	5,210,140	2,690,125	5,704,515	3,387,390	7,428,860	2,010,080	26,431,110
Dorchester	20,481,782	4,272,960	26,821,719	12,068,685	17,269,060	2,815,400	83,729,606
Edgefield	4,396,384	2,236,515	3,379,273	3,375,129	5,368,740	736,410	19,492,451
Fairfield	5,339,604	2,598,058	3,803,668	2,736,140	49,479,650	812,190	64,769,310
Florence	27,693,811	8,049,558	35,479,555	22,357,928	47,152,330	10,161,520	150,894,702
Georgetown	11,621,044	4,185,039	36,875,963	7,622,703	19,132,410	3,780,683	83,217,842
Greenville	115,745,501	1,851,024	140,497,312	62,869,369	146,205,350	34,020,460	501,189,016
Greenwood	21,510,501	1,793,012	17,637,527	9,668,771	35,775,870	3,903,312	90,288,993

TABLE NO. 39 — 1984 ASSESSED VALUES OF ALL CLASSES OF PROPERTY — Continued

County	Owner Occupied	Private and Corporate Agricultural	All Other	Personal Property (County)	Manufacturing and Utility	Business Personal Property	Total Assessed Values
Hampton	4,227,791	3,805,410	2,874,380	3,292,750	4,635,330	1,071,350	19,907,011
Horry	31,811,531	5,397,882	157,144,546	29,602,030	16,024,960	13,279,780	253,260,729
Jasper	3,177,308	3,630,249	4,088,808	1,838,975	2,910,815	724,720	16,370,875
Kershaw	14,375,856	2,752,750	9,851,570	8,190,451	25,803,284	1,890,290	62,864,201
Lancaster	16,612,202	1,522,249	10,334,413	7,595,750	16,267,310	2,555,500	54,887,424
Laurens	14,580,351	1,803,608	9,920,272	6,689,170	17,724,410	2,356,200	53,074,011
Lee	3,105,179	2,071,126	2,423,935	2,967,287	3,939,440	924,460	15,431,427
Lexington	71,616,402	5,379,537	52,748,166	33,050,470	63,567,520	10,910,200	237,272,295
McCormick	1,452,167	1,337,875	1,442,895	1,416,890	2,678,810	234,620	8,563,257
Marion	7,089,483	2,334,160	5,125,776	3,629,810	5,987,750	1,826,059	25,993,038
Marlboro	3,690,036	3,553,608	6,222,639	2,887,960	9,349,155	1,173,540	26,876,938
Newberry	8,467,120	2,353,263	8,503,908	7,059,190	12,704,660	2,104,510	41,192,651
Oconee	15,653,996	1,453,364	18,148,145	7,040,690	47,673,410	2,294,550	92,264,155
Orangeburg	19,458,178	4,518,747	16,694,460	11,603,450	30,768,810	4,851,460	87,895,105
Pickens	22,974,545	1,223,433	23,224,098	11,996,228	38,922,100	4,091,690	102,432,094
Richland	74,226,732	1,597,978	97,374,816	49,478,950	67,243,410	27,970,840	317,892,726
Saluda	2,469,324	1,489,919	2,005,009	2,048,190	2,177,920	549,350	10,739,712
Spartanburg	69,890,369	1,923,533	75,904,688	43,385,115	110,046,380	16,136,711	317,286,796
Sumter	16,167,168	3,101,161	19,313,320	11,094,810	22,184,400	5,930,770	77,791,629
Union	7,610,100	1,186,074	3,782,596	3,625,910	16,452,030	1,083,910	33,740,620
Williamsburg	4,364,605	6,397,464	11,305,998	5,454,930	8,870,780	1,697,130	38,090,907
York	42,978,264	1,479,405	32,281,158	14,774,475	44,575,953	7,355,070	143,444,325
TOTAL	$945,195,293	$133,138,087	$1,318,728,870	$569,446,079	$1,337,949,424	$236,272,175	$4,540,729,928

TABLE NO. 40 — MANUFACTURING PROPERTY
1984 PROPERTY TAX ASSESSEMENTS

County	Number of Accounts	Total Assessed Values
Abbeville	65	$ 6,738,750
Aiken	127	33,567,750
Allendale	30	6,835,850
Anderson	330	58,330,050
Bamberg	39	1,823,100
Barnwell	35	5,534,350
Beaufort	48	2,382,710
Berkeley	72	57,057,640
Calhoun	23	16,672,070
Charleston	161	37,795,250
Cherokee	84	18,152,660
Chester	75	15,714,640
Chesterfield	105	13,793,470
Clarendon	52	2,571,340
Colleton	48	4,326,780
Darlington	83	27,797,630
Dillon	43	5,677,140
Dorchester	64	13,814,120
Edgefield	38	2,850,520
Fairfield	35	2,132,400
Florence	194	39,524,740
Georgetown	98	33,778,610
Greenville	768	109,582,440
Greenwood	148	28,006,340
Hampton	40	3,364,630
Horry	117	10,029,750
Jasper	12	428,400
Kershaw	82	22,960,620
Lancaster	97	12,876,260
Laurens	128	14,296,860
Lee	22	2,624,140
Lexington	250	45,029,550
McCormick	25	1,563,590
Marion	57	7,385,960
Marlboro	52	7,241,890
Newberry	63	7,966,740
Oconee	149	15,364,720
Orangeburg	135	23,650,010
Pickens	160	21,956,790

Richland	304	31,742,680
Saluda	26	1,140,690
Spartanburg	528	89,111,610
Sumter	105	14,806,140
Union	87	13,854,870
Williamsburg	65	6,164,830
York	269	39,587,080
TOTAL	5,538	$937,608,160

TABLE NO. 41 — PIPELINE COMPANIES 1984 PROPERTY TAX ASSESSMENTS

County	C & T Pipeline Inc.	Caro-Tran Company	Carolina Natural Gas Company	Carolina Pipeline Company	Carolina-Transco Propane Company	Carotane Inc.	Colonial Pipeline Company	Dixie Pipeline Company	Plantation Pipeline Company	Southern Natural Gas Company	Transco Gas Pipeline Company	Total For County
Abbeville	$	$	$113,010	$ 26,020	$	$ 15,740	$ 260,000	$	$	$	$	$ 414,770
Aiken				350,130			19,000	60,500		165,920		595,550
Allendale												
Anderson				12,110			1,972,910		351,580		1,145,630	3,482,230
Cherokee				26,400			1,585,510		232,980		740,410	2,585,300
Chester	6,110	59,460		115,210								180,780
Chesterfield			75,320	144,060		12,530		120,260				352,170
Darlington				156,350								156,350
Dillon			77,280	72,770		11,950						162,000
Edgefield				20,940			71,450	61,350				153,740
Florence			72,630	118,480		6,800						197,910
Greenville							919,550		176,710		733,080	1,829,340
Greenwood				30,590		820	67,660					99,070
Horry			186,360	53,980		17,630						257,970
Jasper										666,410		666,410
Kershaw	12,230	84,880	202,060	519,980		24,400		92,410				935,960
Lancaster	14,480	140,900		55,890								211,270
Laurens							127,530		6,050		89,130	222,710
Lee			21,940	64,100								86,040
Lexington				127,740				136,960				264,700
McCormick						3,510	180,400	5,960				189,870
Marion			98,390	95,250		9,280						202,920
Marlboro				64,990				350				65,340
Newberry				98,940								98,940
Richland			24,820	270,220				33,690				328,730
Saluda				68,130								68,130
Spartanburg				45,780			1,621,030		383,680		1,566,750	3,617,240
Sumter			140	31,230								31,370
Union				92,130								92,130
Williamsburg			20,550	20,340								40,890
York	11,320	110,260		167,130	1,617,900		24,960					1,931,570
	$44,140	$395,500	$892,500	$2,848,890	$1,617,900	$102,660	$6,850,000	$511,480	$1,151,000	$832,330	$4,275,000	$19,521,400

TABLE NO. 42 — WATER COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
AUGUSTA FIELDS UTILITY SYSTEM, INC.		
Greenwood	$ 1,910	$ 1,910
B & B WATER WORKS		
Spartanburg	6,760	6,760
CAROLINA CENTERS CORPORATION		
York	1,500	1,500
CAROLINA WATER SERVICE, INC.		
Darlington	1,420	
Dorchester	1,290	
Florence	12,800	
Lexington	9,240	
Sumter	1,860	
Williamsburg	480	
		27,090
CLEMMONS TRAILER PARK WATER COMPANY		
Berkeley	50,000 (est.)	50,000 (est.)
COMMODORE UTILITY CORPORATION		
York	11,770	11,770
DINKINS WATER SYSTEM		
Sumter	1,060	1,060
E & R PARTNERSHIP		
Clarendon	1,840	1,840
EAGLE POINT WATER COMPANY		
Clarendon	2,410	2,410
EDENWOOD WATER COMPANY		
Lexington	2,750	2,750
FAIRLAWN UTILITIES		
Lexington	580	580
FOXWOOD UTILITIES		
York	2,830	2,830
GENERAL UTILITIES		
Lexington	1,050	
Richland	1,230	
		2,280
GLENDALE WATER COMPANY		
Florence	50,000 (est.)	50,000 (est.)
HARE WATER WORKS		
Berkeley	7,480	7,480
HEATER UTILITIES, INC.		
Fairfield	3,420	
Lexington	60,320	
Richland	45,990	
Saluda	890	
Sumter	5,640	
		116,260
HILTON HEAD WATER COMPANY		
Beaufort	56,660	56,660
HYDE PARK WATER WORKS		
Greenwood	250	250
ISLE OF PALMS WATER COMPANY		
Charleston	14,710	14,710
KIAWAH ISLAND UTILITY, INC.		
Charleston	214,410	214,410
LAKE CHINQUAPIN WATER COMMISSION		
Greenwood	50,000 (est.)	50,000 (est.)
LAKE MOULTRIE WATER COMPANY		
Berkeley	50,000 (est.)	50,000 (est.)
LAKE MURRAY UTILITIES, INC.		
Lexington	1,230	1,230

TABLE NO. 42 — WATER COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
LAKE VUE WATER WORKS		
Clarendon	200	200
LAKEWOOD ASSOCIATES		
Lexington	50,000 (est.)	50,000 (est.)
OAK GROVE ESTATES UTILITIES, INC.		
Lexington	2,920	2,920
SANTEE COOPER RESORT INC.		
Orangeburg	50,000 (est.)	50,000 (est.)
STEPHENSON INVESTMENT CO., INC.		
Lexington	50,000 (est.)	50,000 (est.)
TEGA CAY ASSOCIATES		
York	21,130	21,130
TRANQUIL UTILITIES, INC.		
Dorchester	50,000 (est.)	50,000 (est.)
WESTOE PLANTATION LAND COMPANY		
Dorchester	50,000 (est.)	50,000 (est.)
WESTOVER WATER COMPANY		
Greenwood	940	940
WESTSIDE WATER COMPANY, INC.		
Sumter	50,000 (est.)	50,000 (est.)
WIKOFF UTILITY CORPORATION		
York	2,770	2,770
STATE TOTAL		$1,001,740

TABLE NO. 43 — ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN DAILY OPERATION OF RAILROADS IN SOUTH CAROLINA BY COUNTY FOR THE TAX YEAR 1984

County	Miles of Track	Total of All Railroad Property
Abbeville	33.51	$ 347,210
Aiken	84.53	485,890
Allendale	40.75	296,200
Anderson	38.75	472,780
Bamberg	49.95	390,490
Barnwell	64.29	511,710
Beaufort	28.53	176,320
Berkeley	78.98	705,570
Calhoun	33.77	305,770
Charleston	66.54	765,620
Cherokee	38.90	711,320
Chester	51.02	874,670
Chesterfield	55.39	419,830
Clarendon	25.64	234,460
Colleton	55.04	389,970
Darlington	34.96	118,060
Dillon	39.71	393,040
Dorchester	36.08	353,080
Edgefield	20.90	178,360
Fairfield	61.09	801,600
Florence	87.25	990,700
Georgetown	30.61	129,410
Greenville	77.39	1,215,670
Greenwood	67.11	606,770
Hampton	54.73	464,280
Horry	44.45	264,190
Jasper	49.99	519,490
Kershaw	41.32	361,620
Lancaster	39.58	236,530
Laurens	92.52	759,530
Lee	18.54	176,980
Lexington	92.92	955,090
McCormick	31.42	229,250
Marion	60.74	694,160
Marlboro	45.38	309,320
Newberry	79.76	572,290
Oconee	25.70	828,420
Orangeburg	113.87	874,880
Pickens	26.72	788,580
Richland	131.43	1,746,670
Saluda	14.40	188,300
Spartanburg	125.03	2,483,500
Sumter	76.72	748,290
Union	49.38	463,290
Williamsburg	61.00	561,520
York	81.61	678,430
State Totals	2,557.90	$26,679,110

TABLE NO. 44 — ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN DAILY OPERATION OF THE SEABOARD COASTLINE RAILROAD SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1984

County	Miles of Track	Total of All Railroad Property
Abbeville	33.51	$ 347,210
Aiken	18.55	109,890
Allendale	40.75	296,200
Anderson	38.75	329,640
Bamberg	29.92	310,370
Barnwell	39.77	381,710
Beaufort	28.53	176,320
Berkeley	78.98	705,570
Calhoun	18.62	154,270
Charleston	50.26	549,840
Cherokee	2.50	27,500
Chester	29.26	296,450
Chesterfield	55.39	419,830
Clarendon	25.64	234,460
Colleton	55.04	352,810
Darlington	34.96	118,060
Dillon	39.71	393,040
Dorchester	1.16	1,820
Florence	87.25	990,700
Georgetown	30.61	129,410
Greenville	47.63	552,390
Greenwood	54.98	517,230
Hampton	54.73	426,440
Horry	44.45	264,190
Jasper	49.99	519,490
Kershaw	36.20	351,380
Lancaster	7.44	74,480
Laurens	76.25	621,960
Lee	18.54	176,980
Lexington	22.81	249,290
Marion	60.74	694,160
Marlboro	45.38	309,320
McCormick	31.42	229,250
Newberry	5.41	54,180
Orangeburg	71.95	494,980
Richland	49.58	734,190
Spartanburg	60.65	657,300
Sumter	55.97	721,750
Union	13.99	138,710
Williamsburg	61.00	561,520
York	7.51	75,750
TOTAL SEABOARD COASTLINE SYSTEM	1,613.28	$14,722,540

TABLE NO. 45 — ASSESSED VALUE OF ALL PROPERTY USED IN THE DAILY OPERATION OF THE SOUTHERN RAILWAY SYSTEM IN SOUTH CAROLINA FOR THE YEAR 1984

Southern Railway System	Miles of Track	Total of All Railroad Property
Asheville and Spartanburg	23.42	$ 912,960
Atlanta and Charlotte Air Line	121.87	3,472,180
Carolina & Cumberland Gap	24.26	14,980
Carolina Midland	101.56	369,880
Charlotte, Columbia & Augusta (North End)	96.85	1,563,000
Charlotte, Columbia & Augusta (South End)	71.58	938,880
Charlotte, Columbia & Augusta (Warrenville)	2.96	6,480
Columbia, Greenville (Columbia to Alston)	25.86	345,280
Columbia & Greenville (Alston to Greenville)	75.80	410,160
South Carolina & Georgia (Main Line)	121.49	1,325,680
South Carolina & Georgia (Augusta Branch)	73.46	298,860
South Carolina & Georgia (Camden Branch)	37.16	33,140
South Carolina & Georgia Extension	107.42	186,120
Spartanburg, Union & Columbia	68.29	622,400
TOTAL SOUTHERN RAILWAY CO.	951.98	$10,500,000
Carolina & Northwestern Railway		
Lessee Blue Ridge	43.95	$ 248,960
Lenoir Division	8.97	51,040
TOTAL SOUTHERN RAILWAY SYSTEM	1,004.90	$10,800,000

TABLE NO. 46 — ASSESSED VALUE OF ALL PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR THE YEAR 1984

Local Railroads	Miles of Track	Total of All Railroad Property
Greenville and Northern	11.32	50,000
Hampton and Branchville	16.648	75,000
Lancaster and Chester	28.60	321,850
Pickens Railroad	9.30	36,000
Rockton and Rion	12.00	720
Ware Shoals	1.50	8,500
TOTAL LOCAL RAILROADS	97.388	$492,070

TABLE NO. 47 — LIGHT, HEAT AND POWER COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Company — Location — County	Assessed Value	Total for Company
CAROLINA POWER AND LIGHT COMPANY, Raleigh, N. C.		
Chesterfield	$ 742,380	
Clarendon	389,230	
Darlington	17,381,300	
Dillon	554,000	
Florence	2,728,220	
Georgetown	94,710	
Horry	93,550	
Kershaw	760,340	
Lee	499,970	
Marion	816,860	
Marlboro	676,080	
Sumter	1,427,070	
Williamsburg	659,820	
		$ 26,823,530
CITY OF AUGUSTA — Savannah Dam		
Edgefield	$ 31,500	$ 31,500
DUKE POWER COMPANY, Charlotte, N. C.		
Abbeville	$ 533,230	
Aiken	104,460	
Anderson	9,911,200	
Cherokee	2,929,290	
Chester	2,205,530	
Fairfield	386,270	
Greenville	10,711,030	
Greenwood	4,279,560	
Kershaw	478,990	
Lancaster	1,967,270	
Laurens	1,358,560	
McCormick	71,950	
Newberry	1,093,560	
Oconee	32,496,340	
Pickens	11,066,170	
Saluda	340	
Spartanburg	9,410,540	
Union	419,130	
York	5,916,580	
		$ 95,340,000
GEORGIA POWER COMPANY, Atlanta, Ga.		
Aiken	$ 8,520	
Edgefield	4,030	
Oconee	243,230	
		$ 255,780
HEATH SPRINGS LIGHT AND POWER COMPANY, Heath Springs, S. C.		
Lancaster	$ 23,160	$ 23,160
LOCKHART POWER COMPANY, Lockhart, S. C.		
Cherokee	$ 14,780	
Chester	22,160	
Spartanburg	24,950	
Union	555,270	
York	6,340	
		$ 623,500

TABLE NO. 47 — LIGHT, HEAT AND POWER COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Company — Location — County	Assessed Value	Total for Company
PEOPLES NATURAL GAS COMPANY OF S. C., Florence, S. C.		
Darlington	$ 83,190	
Florence	216,880	
Sumter	224,930	
		$ 525,000
PIEDMONT NATURAL GAS COMPANY, Charlotte, N. C.		
Anderson	$ 967,350	
Greenville	2,610,550	
Spartanburg	1,396,950	
		$ 4,974,850
SOUTH CAROLINA ELECTRIC & GAS COMPANY, Columbia, S. C.		
Abbeville	$ 141,080	
Aiken	10,247,870	
Allendale	677,510	
Bamberg	677,180	
Barnwell	1,102,810	
Beaufort	2,705,940	
Berkeley	9,951,440	
Calhoun	552,830	
Charleston	11,885,190	
Chester	18,720	
Colleton	8,105,810	
Dorchester	2,383,020	
Edgefield	1,029,800	
Fairfield	63,401,810	
Georgetown	369,500	
Greenwood	14,540	
Hampton	1,211,020	
Jasper	761,500	
Kershaw	18,740	
Lexington	13,250,320	
McCormick	320,010	
Newberry	1,483,230	
Orangeburg	1,986,570	
Richland	19,688,750	
Saluda	890,730	
Union	346,750	
Williamsburg	3,330	
		$153,226,000
UNITED CITIES GAS COMPANY, Gaffney, S. C.		
Cherokee	$ 395,230	$ 395,230
STATE TOTAL		$282,218,550

TABLE NO. 48 — ELECTRIC COOPERATIVES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
AIKEN ELECTRIC COOPERATIVE, INC., Aiken, S. C.		
Aiken	$ 730,020	
Barnwell	13,590	
Calhoun	18,700	
Edgefield	247,600	
Greenwood	270	
Lexington	71,000	
McCormick	24,730	
Orangeburg	145,630	
Saluda	61,050	
		$ 1,385,560
AQUENERGY SYSTEMS, INC.		
Greenville	$ 30,150	
Pickens	17,190	
		$ 47,700
AQUENERGY III LTD. PARTNERSHIP		
Pickens	$25,270	
BERKELEY ELECTRIC COOPERATIVE, INC., Moncks Corner, S. C.		
Berkeley	$1,700,150	
Charleston	874,890	
Dorchester	65,630	
		$ 2,640,670
BLACK RIVER ELECTRIC COOPERATIVE, INC., Sumter, S. C.		
Clarendon	$ 205,260	
Kershaw	231,750	
Lee	151,530	
Sumter	556,410	
		$ 1,144,950
BLUE RIDGE ELECTRIC COOPERATIVE, INC., Pickens, S. C.		
Anderson	$ 195,030	
Greenville	132,840	
Oconee	773,660	
Pickens	650,060	
Spartanburg	920	
		$ 1,752,510
BROAD RIVER ELECTRIC COOPERATIVE, INC., Gaffney, S. C.		
Cherokee	$ 321,370	
Newberry	6,660	
Spartanburg	167,010	
Union	121,310	
		$ 616,350
COASTAL ELECTRIC COOPERATIVE, INC., Walterboro, S. C.		
Bamberg	$ 560	
Colleton	342,900	
		$ 343,460
CENTRAL ELECTRIC POWER COOPERATIVE, INC., Cayce, S. C.		
Bamberg	$ 11,430	
Barnwell	64,750	
Chesterfield	38,840	
Colleton	173,000	
Dorchester	4,440	
Fairfield	18,910	
Hampton	54,910	
Horry	1,215,530	
Jasper	13,730	
Kershaw	71,310	
Richland	225,510	
Charleston	19,100	
Berkeley	18,260	
		$ 1,929,720

TABLE NO. 48 — ELECTRIC COOPERATIVES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
EDISTO ELECTRIC COOPERATIVE, INC., Bamberg, S. C.		
Allendale	$ 67,450	
Bamberg	177,200	
Barnwell	137,560	
Berkeley	1,040	
Colleton	710	
Dorchester	127,850	
Hampton	5,770	
Orangeburg	121,730	
		$ 639,310
FAIRFIELD ELECTRIC COOPERATIVE INC., Winnsboro, S. C.		
Chester	$ 118,000	
Fairfield	214,550	
Kershaw	207,410	
Richland	171,640	
York	3,580	
		$ 715,180
HORRY ELECTRIC COOPERATIVE, INC., Conway, S. C.		
Horry	$1,215,530	$ 1,215,530
LAURENS ELECTRIC COOPERATIVE, INC., Laurens, S. C.		
Abbeville	$ 4,000	
Anderson	12,050	
Greenville	259,500	
Laurens	774,080	
Newberry	18,560	
Spartanburg	263,750	
Union	2,540	
		$ 1,334,480
LITTLE RIVER ELECTRIC COOPERATIVE, INC., Abbeville, S. C.		
Abbeville	$ 232,470	
Anderson	92,550	
Greenwood	550	
McCormick	88,670	
		$ 414,240
LYNCHES RIVER ELECTRIC COOPERATIVE, INC., Pageland, S. C.		
Chesterfield	$ 410,280	
Kershaw	116,890	
Lancaster	135,750	
		$ 662,920
MARLBORO ELECTRIC COOPERATIVE, INC., Bennettsville, S. C.		
Dillon	$ 301,030	301,030
MID-CAROLINA ELECTRIC COOPERATIVE, INC., Lexington, S. C.		
Aiken	$ 13,560	
Lexington	1,354,590	
Newberry	19,260	
Richland	248,850	
Saluda	227,350	
		$ 1,863,610
NEWBERRY ELECTRIC COOPERATIVE, INC., Newberry, S. C.		
Fairfield	$ 21,330	
Laurens	11,420	
Lexington	5,660	
Newberry	556,320	
		$ 594,730

TABLE NO. 48 — ELECTRIC COOPERATIVES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
PALMETTO ELECTRIC COOPERATIVE, INC., Ridgeland, S. C.		
Allendale	$ 2,930	
Beaufort	1,557,480	
Hampton	252,530	
Jasper	334,210	
		$ 2,147,150
PEE DEE ELECTRIC COOPERATIVE, INC., Darlington, S. C.		
Chesterfield	$ 163,600	
Darlington	939,160	
Dillon	155,760	
Florence	281,140	
Lee	30,000	
Marion	347,900	
		$ 1,917,560
SANTEE ELECTRIC COOPERATIVE, INC., Kingstree, S. C.		
Clarendon	$ 254,290	
Florence	282,800	
Georgetown	635,710	
Williamsburg	651,400	
		$ 1,824,200
TRI-COUNTY ELECTRIC COOPERATIVE, INC., St. Matthews, S. C.		
Calhoun	$ 200,010	
Kershaw	3,170	
Lexington	36,410	
Orangeburg	160,920	
Richland	190,330	
Sumter	270	
		$ 591,110
YORK ELECTRIC COOPERATIVE, INC., York, S. C.		
Cherokee	$ 11,230	
Chester	33,670	
Lancaster	56,120	
York	1,021,450	
		$ 1,122,470
STATE TOTAL		$25,156,740

TABLE NO. 49 — LOCAL TELEPHONE COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
BLUFFTON TELEPHONE & APPLIANCE COMPANY, Bluffton, S. C.		
Beaufort	$ 293,040	$ 293,040
CHESNEE TELEPHONE CO., INC., Chesnee, S. C.		
Cherokee	$ 36,060	
Spartanburg	272,780	
		$ 308,840
CHESTER TELEPHONE COMPANY, Chester, S. C.		
Chester	$ 447,510	
Fairfield	8,340	
Lancaster	60	
		$ 455,910
CONTINENTAL TELEPHONE SERVICE CORP., Jackson, S. C.		
Aiken	$ 85,510	
Calhoun	110	
Greenville	778,990	
Laurens	860	
Orangeburg	184,420	
		$ 1,049,890
FARMERS TELEPHONE COOPERATIVE, Kingstree, S. C.		
Clarendon	$ 71,950	
Florence	85,760	
Lee	45,400	
Sumter	177,650	
Williamsburg	85,150	
		$ 465,910
FORT MILL TELEPHONE COMPANY, Fort Mill, S. C.		
Lancaster	$ 9,700	
York	458,320	
		$ 468,020
GENERAL TELEPHONE COMPANY OF THE SOUTHEAST, Durham, N. C.		
Abbeville	$ 339,230	
Allendale	96,810	
Bamberg	197,690	
Beaufort	12,820	
Charleston	324,570	
Clarendon	279,690	
Colleton	296,530	
Darlington	110,240	
Fairfield	489,660	
Florence	869,650	
Georgetown	1,817,400	
Hampton	94,010	
Horry	5,368,990	
Laurens	396,940	
Lee	160,360	
McCormick	92,980	
Spartanburg	298,850	
Sumter	1,821,870	
Williamsburg	531,710	
		$ 13,600,000

TABLE NO. 49 — LOCAL TELEPHONE COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
HARGRAY TELEPHONE COMPANY, Hardeeville, S. C.		
Beaufort	$ 2,660,880	
Jasper	202,070	
		$ 2,862,950
HEATH SPRINGS TELEPHONE COMPANY, Heath Springs, S. C.		
Lancaster	$ 25,600	$ 25,600
HOME TELEPHONE COMPANY, Moncks Corner, S. C.		
Berkeley	$ 603,630	
Dorchester	55,320	
		$ 658,950
HORRY TELEPHONE COOPERATIVE, INC., Conway, S. C.		
Horry	$ 381,590	$ 381,590
LANCASTER TELEPHONE COMPANY, Lancaster, S. C.		
Chester	$ 28,250	
Lancaster	660,140	
Richland	20,070	
		$ 708,460
McCLELLANVILLE TELEPHONE CO., INC., McClellanville, S. C.		
Charleston	$ 115,750	$ 115,750
ALLTEL CAROLINA, INC. (FORMERLY MID-CAROLINA).		
Spartanburg	$ 264,430	$ 264,430
NORWAY TELEPHONE COMPANY INC., Norway, S. C.		
Orangeburg	$ 21,080	$ 21,080
PALMETTO RURAL TELEPHONE COOPERATIVE, INC., Walterboro, S. C.		
Colleton	$ 102,860	$ 102,860
PIEDMONT RURAL TELEPHONE COOPERATIVE, INC., Laurens, S. C.		
Laurens	$ 98,230	$ 98,230
POND BRANCH TELEPHONE COMPANY, Swansea, S. C.		
Aiken	$ 67,690	
Lexington	339,690	
Orangeburg	8,570	
		$ 415,950
RIDGE TELEPHONE COMPANY, Ridge Spring, S. C.		
Aiken	$ 23,810	
Edgefield	2,190	
Saluda	72,980	
		$ 98,980
RIDGEWAY TELEPHONE SYSTEM, Ridgeway, S. C.		
Fairfield	$ 49,990	
Richland	190	
		$ 50,180
ROCK HILL TELEPHONE COMPANY, Rock Hill, S. C.		
Chester	$ 1,470	
Lancaster	16,690	
York	2,065,460	
Greenville	16,610	
		$ 2,100,230

TABLE NO. 49 — LOCAL TELEPHONE COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Name — County	Assessed Value	Total For Company
ST. MATTHEWS TELEPHONE COMPANY INC., St. Matthews, S. C.		
Calhoun	$ 228,140	$ 228,140
ST. STEPHEN TELEPHONE COMPANY, St. Stephen, S. C.		
Berkeley	$ 166,700	$ 166,700
SANDHILL TELEPHONE COOPERATIVE, Jefferson, S. C.		
Chesterfield	$ 333,540	
Kershaw	31,690	
		$ 365,230
ALLTEL CAROLINA TELEPHONE CORP (FORMERLY SOUTH CAROLINA TELE.)		
Kershaw	$ 178,520	
Lancaster	62,920	
Lexington	730,510	
Spartanburg	420,760	
		$ 1,392,710
UNITED STATES TRANSMISSION SYSTEMS INC., New York, N. Y.		
Anderson	$ 26,190	
Cherokee	27,860	
Greenville	25,780	
Laurens	22,390	
Spartanburg	87,200	
		$ 190,420
UNITED TELEPHONE COMPANY OF THE CAROLINAS, Southern Pines, N. C.		
Abbeville	$ 12,570	
Allendale	830	
Beaufort	1,542,700	
Berkeley	240	
Greenwood	2,359,590	
Hampton	492,310	
Jasper	212,420	
Laurens	32,770	
McCormick	2,560	
Newberry	4,040	
Orangeburg	400,730	
Saluda	197,790	
		$ 5,258,550
WEST CAROLINA RURAL TELEPHONE COOPERATIVE, INC., Abbeville, S. C.		
Abbeville	$ 67,450	
Anderson	81,290	
McCormick	15,460	
		$ 164,200
WILLISTON TELEPHONE COMPANY, Williston, S. C.		
Aiken	$ 2,900	
Barnwell	214,890	
Orangeburg	114,130	
		$ 331,920
STATE TOTAL		$ 32,644,720

TABLE NO. 50 — MAJOR COMMUNICATIONS COMPANIES
1984 PROPERTY TAX ASSESSMENTS

Counties	American Telephone & Telegraph	Southern Bell Telephone	Western Union Telegraph Co.
Abbeville	$ 165,870	$ 41,210	$ 820
Aiken	40,200	4,481,510	5,680
Allendale	3,560	454,400	80
Anderson	29,770	5,768,460	7,880
Bamberg	190	570,180	1,210
Barnwell	-0-	915,650	970
Beaufort	-0-	34,390	5,530
Berkeley	-0-	1,105,190	1,860
Calhoun	-0-	77,490	30
Charleston	140	15,497,600	52,150
Cherokee	44,200	1,531,770	1,980
Chester	79,560	34,650	1,770
Chesterfield	81,980	499,360	2,340
Clarendon	-0-	-0-	1,570
Colleton	-0-	224,080	1,070
Darlington	-0-	2,312,040	2,350
Dillon	-0-	966,520	1,310
Dorchester	120	2,539,910	1,550
Edgefield	31,860	628,470	300
Fairfield	284,270	93,650	270
Florence	-0-	5,934,150	18,870
Georgetown	-0-	-0-	3,070
Greenville	558,040	17,324,150	65,730
Greenwood	31,610	2,680	4,790
Hampton	-0-	58,690	320
Horry	-0-	26,730	15,880
Jasper	-0-	8,220	110
Kershaw	20	1,845,180	3,750
Lancaster	124,340	47,210	2,170
Laurens	344,120	918,010	2,400
Lee	120	105,320	110
Lexington	28,690	4,548,530	3,120
McCormick	62,830	40,440	-0-
Marion	150	1,349,420	2,410
Marlboro	-0-	944,420	2,120
Newberry	79,900	1,257,260	330
Oconee	-0-	2,140,790	1,980
Orangeburg	390	2,885,810	4,300
Pickens	-0-	3,154,230	2,190
Richland	795,250	18,880,980	65,120
Saluda	-0-	114,180	-0-
Spartanburg	-0-	8,724,720	25,550
Sumter	-0-	285,400	9,000
Union	194,850	1,057,220	2,550
Williamsburg	130	77,220	900
York	167,840	1,492,510	8,510
STATE TOTALS	$3,150,000	$111,000,000	$336,000

FIELD SERVICES DIVISION
A. B. TAYLOR, DIRECTOR

The Field Services Division is responsible for all field audits and delinquency collections, both domestic and foreign, for all taxes.

For the fiscal year ending June 30, 1983, the total additional tax collected in the field amounted to $31,530,384.23. The total additional tax collections for the 1984 fiscal year amounted to $33,865,383.32.

TABLE NO. 51—TOTAL ADDITIONAL TAX COLLECTIONS FIELD SERVICES DIVISION FOR THE FISCAL YEAR 1983-1984

I. AUDITS

Type Tax	Items	Amount
Estate & Gift	0	$ 660,516.70
Income Tax	632	11,216,804.16
License Tax	933	1,438,985.47
Sales Tax	749	12,915,276.33
TOTAL	2,314	$26,231,582.66

II. DELINQUENTS

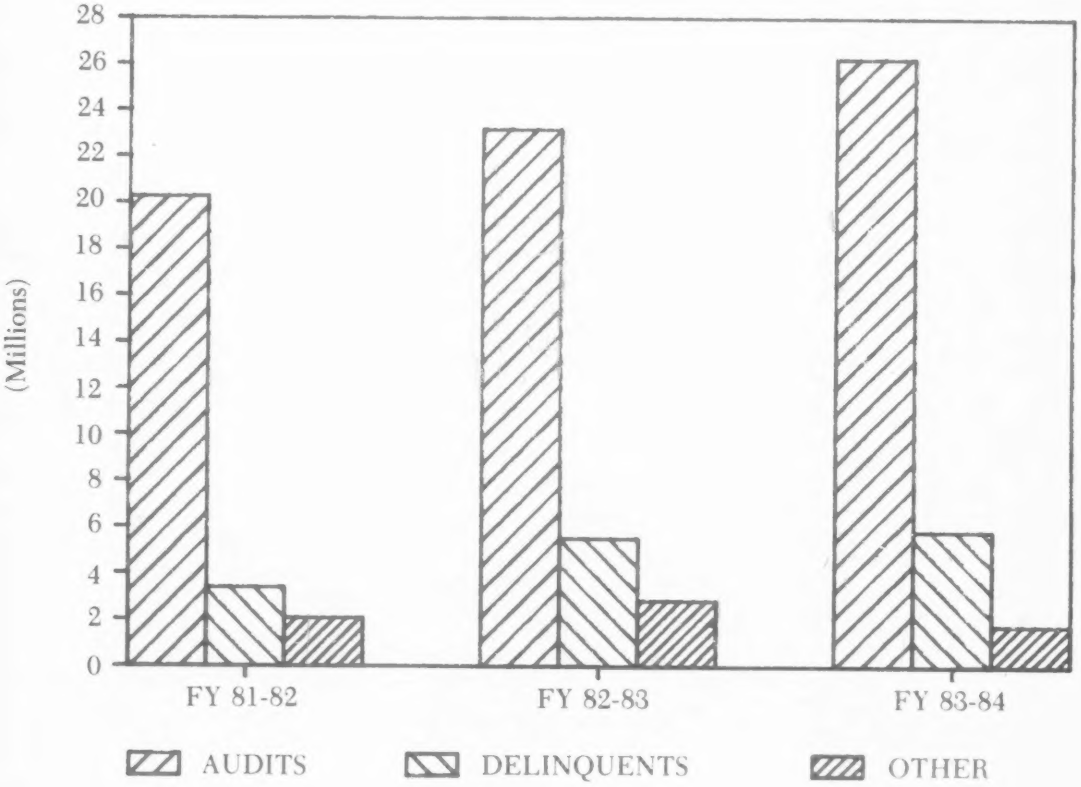
Type Tax	Items	Amount
Estate & Gift	0	$ 0
Income Tax	13,644	4,425,668.61
License Tax	411	212,403.59
Sales Tax	11,093	1,217,281.97
TOTAL	25,148	$ 5,855,354.17

III. OTHER COLLECTIONS

Type Tax	Items	Amount
Income Tax	414	$ 1,024,178.73
License Tax	1,421	283,842.49
Sales Tax	2,000	470,425.27
TOTAL	3,835	$ 1,778,446.49

TABLE NO. 52—COMPARISION OF FIELD COLLECTIONS FISCAL YEARS 1982, 1983, AND 1984

	FY 1981-82	FY 1982-83	FY 1983-84
Audits	$20,271,503	$23,164,888	$26,231,583
Delinquents	3,398,665	5,521,838	5,855,354
Other Collections	2,075,825	2,843,658	1,778,446
Total	$25,745,993	$31,530,384	$33,865,383



REPORT OF THE TAX DIVISION OF THE ATTORNEY GENERAL'S OFFICE TO THE TAX COMMISSION FOR THE PERIOD COMMENCING JULY 1, 1983 AND ENDING JUNE 30, 1984

This report reflects cases that have been resolved by a Court and does not include cases now pending.

UNITED STATES DISTRICT COURT

EASTERN FEDERAL CORPORATION v. ROBERT WASSON, ET AL. — This matter involved an action by plaintiff to enjoin the Tax Commission from enforcing the provisions of the x-rated movie taxing statute. A Motion to Dismiss filed on behalf of the Tax Commission was denied but upon hearing the case, the Court dismissed for lack of jurisdiction. The case, on appeal to the Fourth Circuit, was remanded to the District Court with instructions to await further processing until the Circuit Courts of South Carolina had heard the matter. After a decision from the South Carolina Courts the matter was dismissed in the United States District Court.

SOUTH CAROLINA SUPREME COURT

SOUTH CAROLINA PUBLIC SERVICE AUTHORITY v. J. M. WILLIAMS, ET AL.
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY v. STEVE SUMMERS, ET AL.
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY v. H. M. RIDGILL, ET AL.
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY v. JONES E. CARSON, ET AL.
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY v. C. E. STAFFORD, ET AL.

These cases involve the question of whether the property of the Authority that is leased to individuals and private entities is subject to ad valorem taxation. Motions for Summary Judgment were denied and the matter was heard with the Authority prevailing in the lower court. The matter was appealed to the Supreme Court which ruled in favor of the Authority, ending the matter.

ARMY NAVY BINGO, GARRISON #2196 v. CHARLES N. PLOWDEN, ET AL.
ARMY NAVY BINGO, GARRISON #2201 v. CHARLES N. PLOWDEN, ET AL.
ARMY NAVY BINGO, GARRISON #2180 v. CHARLES N. PLOWDEN, ET AL.

ARMY NAVY BINGO, GARRISON #2004 v. CHARLES N. PLOWDEN, ET AL.

ARMY NAVY BINGO, GARRISON #2179 v. CHARLES N. PLOWDEN, ET AL.

ARMY NAVY BINGO, GARRISON #2186 v. CHARLES N. PLOWDEN, ET AL.

ARMY NAVY BINGO, GARRISON #2178 v. CHARLES N. PLOWDEN, ET AL.

ARMY NAVY BINGO, GARRISON #2200 v. CHARLES N. PLOWDEN, ET AL.

ARMY NAVY BINGO, GARRISON #2198 v. CHARLES N. PLOWDEN, ET AL.

ARMY NAVY BINGO, GARRISON #2173 v. CHARLES N. PLOWDEN, ET AL.

AMVETS v. CHARLES N. PLOWDEN, ET AL.

BINGO CITY — EVANGELISM OUTREACH, INC. v. CHARLES N. PLOWDEN, ET AL.

BROWN LUNG BINGO v. CHARLES N. PLOWDEN, ET AL.

UNITED SOUTHERN MISSIONARY CHURCH, INC. v. CHARLES N. PLOWDEN, ET AL.

UNICON, INC. v. CHARLES N. PLOWDEN, ET AL.

LAURENS COMMUNITY CENTER v. CHARLES N. PLOWDEN, ET AL.

NEWBERRY COMMUNITY CENTER v. CHARLES N. PLOWDEN, ET AL.

SPARTANBURG GOSPEL WORKSHOP v. CHARLES N. PLOWDEN, ET AL.

These cases involved the constitutionality of the domicile requirement and the game and prize limitation of the statute law that regulates bingo games. The Richland County Court of Common Pleas held the domicile requirement unconstitutional and the game and prize limitations constitutional. The Supreme Court held both the prize limitations and the domicile requirement constitutional. The matter is now ended.

BRUCE TAYLOR, AS GREENWOOD COUNTY TAX ASSESSOR v. JIMMIE DAVENPORT

This was an action to recover certain taxes paid under protest and to review the finding of the taxability of certain property of Greenwood County. The property is Lake Greenwood, a portion of which is leased to Duke Power Company. That portion was found to be used for a nonexclusive public purpose and hence found taxable. The Honorable Wylie Caldwell held the property to be exempt, finding the property to be used for exclusive public purposes. The South Carolina Supreme Court affirmed and the matter is now ended.

GREENWOOD COUNTY v. GEORGE W. SUMMER, ET AL.
GREENWOOD COUNTY v. IRA NELLE SMITH, ET AL.

These cases were resolved by the decision in the *Taylor v. Davenport* case.

CROWN CORK & SEAL CO., INC. v. HELEN D. FUNDERBURK, ET AL.
LAURENS GLASS, ET AL. v. ALLEN COLEMAN, TREASURER OF LAURENS COUNTY, ET AL.

The issue in these actions is the constitutionality of § 12-37-930 insofar as it prescribes the method to value the property of a manufacturer. Honorable A. Lee Chandler dismissed the action. An appeal to the Supreme Court was filed. The appeal was subsequently abandoned and the matter is now ended.

SHASTA BEVERAGES v. SOUTH CAROLINA TAX COMMISSION
WELCH FOODS, INC. v. SOUTH CAROLINA TAX COMMISSION
SPECIALIZED BEVERAGES, INC. v. SOUTH CAROLINA TAX COMMISSION
TROPICANA PRODUCTS, INC. v. SOUTH CAROLINA TAX COMMISSION
ROYAL CROWN COLA CO. v. SOUTH CAROLINA TAX COMMISSION
A. M. BRASWELL, JR. FOOD CO., INC. v. SOUTH CAROLINA TAX COMMISSION
DEEP SOUTH PRODUCTS, INC. v. SOUTH CAROLINA TAX COMMISSION

These cases involved actions to recover taxes paid on bottled soft drinks by out-of-state bottlers that sell soft drinks in South Carolina. The amount of tax represents the exemption and discounts granted to those bottlers that sell bottled drinks in South Carolina on a door-to-door basis and also whether or not the tax shall be paid on the reporting method or by affixing tax-paid crowns. The out-of-state bottlers do not do business in the required store-door method and were denied the exemption and price reduction. The Court of Common Pleas held that the statute that provided for the exemption and price reduction to bottlers doing a store-door business was unconstitutional because it burdens interstate commerce. Appeals were timely filed. The South Carolina Supreme Court affirmed and the matter is now ended.

C & S SYSTEMS v. SOUTH CAROLINA TAX COMMISSION

Plantiff brought suit for refund of sales tax paid on computer software by reason of the Tax Commission's position that computer software was tangible personal property and subject to the State's sales tax. At trial the lower court upheld the position of the Tax Commission and on appeal the Supreme Court affirmed the same and the matter is now ended.

FIBER INDUSTRIES, INC. v. SOUTH CAROLINA TAX BOARD OF REVIEW AND SOUTH CAROLINA TAX COMMISSION

SOUTH CAROLINA TAX COMMISSION v. SOUTH CAROLINA TAX BOARD OF REVIEW AND FIBER INDUSTRIES, INC.

Both the Tax Commission and Fiber Industries brought actions under the Administrative Procedures Act seeking review of the Tax Board of Review's Order modifying the Tax Commission's valuation of Fiber's property for ad valorem taxes. Upon consolidating the actions, the lower court reinstated the Tax Commission's valuation. Fiber Industries appealed to the Supreme Court but has subsequently withdrawn the same.

SENN TRUCKING COMPANY v. ROBERT WASSON, ET AL.

This action involves use tax paid under protest. The taxpayer purchased trailers but did not pay a use tax on the grounds that such a tax violated the interstate commerce clause and that its rights to equal protection were violated. The Court of Common Pleas held the use tax was proper and neither equal protection nor the interstate commerce clause was violated. The Supreme Court upheld the Tax Commission's position. A Petition for Writ of Certiorari was filed by the taxpayer with the United States Supreme Court, however, the petition was denied and the action is ended.

EASTERN FEDERAL CORPORATION v. ROBERT C. WASSON, ET AL.

This matter involved an action to enjoin the Tax Commission from enforcing the provisions of the x-rated movie taxing statute as well as seeking declaratory judgment. The matter was heard with the court finding a lack of jurisdiction. On appeal, the Supreme Court held there was jurisdiction and remanded the case for trial on the merits. Upon remand the Court held § 12-21-2710 unconstitutional. The Supreme Court upheld the lower court and the matter is ended.

RAY G. ELLIS AND ELIZABETH W. ELLIS v. SOUTH CAROLINA TAX COMMISSION

Plaintiffs brought an action seeking a refund based on the Tax Commission's disallowance of deductions claimed by taxpayers as a result of certain out-of-state limited partnership interests. At the trial the lower court upheld the position of the Tax Commission. The Supreme Court upheld the lower court's decision and the matter is now ended.

SOUTH CAROLINA COURT OF APPEALS

THE CITADEL DEVELOPMENT FOUNDATION v. SOUTH CAROLINA TAX COMMISSION

THE CITADEL DEVELOPMENT FOUNDATION v. COUNTY OF GREENVILLE, ET AL.

These were actions to recover property taxes and to review a finding of the taxability of certain property of the Foundation. An exemption therefor had been claimed and denied. The matter was heard and the finding and tax sustained. The Foundation claimed that the property was exempt as that of The Citadel. The South Carolina Court of Appeals refuted this argument and affirmed the holding that the property was taxable. The matter is now ended.

STANTON QUILTING COMPANY, INC. v. SOUTH CAROLINA TAX COMMISSION

This action involves sales tax paid under protest. The issue in question is whether sales made in South Carolina to out-of-state residents are taxable as retail sales or nontaxable as wholesale sales. The Court of Common Pleas held the sales were not taxable as they were wholesale sales. The Court of Appeals upheld the lower court and both the Petition for Rehearing and the Petition for Writ of Certiorari filed with the South Carolina Supreme Court were denied, ending the matter.

HERCULES CONTRACTORS AND ENGINEERS v. SOUTH CAROLINA TAX COMMISSION

This action involves a suit to recover sales taxes on tangible personal property, primarily pollution control equipment, alleged to be exempt. The matter was heard and an order issued by the circuit court. Both the plaintiff and the Tax Commission appealed, whereupon the Court of Appeals reversed that portion of the lower court's order that was advantageous to the Tax Commission and affirmed the portion that was adverse.

IN THE COURTS OF COMMON PLEAS

SPRINGS INDUSTRIES, INC. v. SOUTH CAROLINA TAX COMMISSION

This action involves a payment under protest of income taxes. The South Carolina Tax Commission asserts tax is due on interest income which should be allocated to South Carolina. The taxpayer argues such interest income is to be apportioned. The Court of Common Pleas held for the taxpayer and no appeal was taken.

M. E. SMITH, ET AL. v. RICHARD W. RILEY, AS GOVERNOR, ET AL.

This action seeks a declaratory judgment concerning the constitutionality of Act 208 of 1975, and the South Carolina Education Finance Act of 1977. The South Carolina Tax Commission and the Commissioners entered a demurrer. The action was dismissed pursuant to a voluntary nonsuit.

MARVIN A. POHLMAN v. SOUTH CAROLINA TAX COMMISSION

This is a petition filed by the taxpayer seeking a redetermination of gift tax liabilities assessed by the South Carolina Tax Commission. After all pleadings were filed, the matter was settled.

RICHLAND COUNTY BOARD OF ASSESSMENT CONTROL, ET AL. v. SOUTH CAROLINA TAX COMMISSION

This action is under the Administrative Procedures Act and is to determine the authority of the Tax Commission to order a refund of taxes paid by reason of an erroneous, improper or illegal assessment. The action has been settled.

RAY G. AND ELIZABETH W. ELLIS v. SOUTH CAROLINA COMMISSION

Identical to the action brought by the Ellises above except there are different years and different amounts involved in each action. This matter was settled based upon the outcome of the prior action brought by the taxpayers.

NCR CORPORATION v. SOUTH CAROLINA TAX COMMISSION

This is an action to recover income taxes. Issues relate primarily to the allocation and apportionment of income. The case was settled prior to hearing.

JOHNNIE H. WALKER, ADMINISTRATRIX, ESTATE OF E. HOWARD WALKER v. JOHNNIE H. WALKER, ET AL.

This is an action brought by the estate for construction of a will. The case has been heard and a decision entered with no appeal.

HELEN B. ERWIN, AS EXECUTRIX OF THE ESTATE OF W. CLARK ERWIN, SR. v. SOUTH CAROLINA TAX COMMISSION
HELEN B. ERWIN v. SOUTH CAROLINA TAX COMMISSION

These are related cases seeking a redetermination of gift tax liabilities. The taxpayer argues that transfers subject to gift tax did not occur while the South Carolina Tax Commission argues a gift did occur. Pleadings were filed and the matters were settled prior to hearing.

CHARLES W. ELLIS, EXECUTOR OF THE ESTATE OF CHARLES H. ELLIS, ET AL. v. SOUTH CAROLINA TAX COMMISSION

This action is for a redetermination of an estate tax liability that involves two separate estates. In one estate the marital deduction was increased by the Commission, resulting in a decrease of the tax in that estate. The same, however, increased the tax value of the other estate. The pleadings have been filed and the matter was settled prior to a hearing, thus ending the matter.

WILBUR W. HICKS, AS ACTING EXECUTOR OF THE ESTATE OF CLARA MAE CARTER HICKS v. SOUTH CAROLINA TAX COMMISSION, ET AL.

This action is for the redetermination of an estate tax liability. Involved are the value and amount of real property. The pleadings have been filed and the matter was settled prior to a hearing, thus ending the matter.

JAN L. CHAPMAN v. SOUTH CAROLINA TAX COMMISSION

This involved an attempt by the taxpayer to have an informal conference decision made by the South Carolina Tax Commission reviewed by the court under the Administrative Procedures Act. The South Carolina Tax Commission demurred on the grounds of lack of subject matter jurisdiction. The Court of Common Pleas upheld the Demurrer and no appeal was taken, thus the matter is ended.

UNITED STATES FIDELITY AND GUARANTY COMPANY v. CITY OF BEAUFORT, S. C. AND TREASURER OF SAID CITY

The plaintiff brought this action contesting the constitutionality of the City of Beaufort's business license tax and South Carolina's Homerule Act. Although not a party to the action, the Attorney General's office presented argument in support of the constitutionality of the Homerule Act pursuant to § 15-53-80. The trial court ruled in favor of the Attorney General's office.

RICHLAND COUNTY v. SOUTH CAROLINA TAX COMMISSION

This is an action to recover sales taxes paid under protest. At issue is the amount of gross proceeds derived from the sale of county tax maps. The trial court ruled in favor of the Tax Commission. No appeal was taken.

ACKERMAN METALS, INC. v. C. ELLIS STAFFORD, SUMTER COUNTY TREASURER

The plaintiff paid its property taxes under protest and brought this action contesting its classification as a merchant for ad valorem taxation purposes. The trial court ruled in favor of the plaintiff. No appeal was taken.

SWAMP FOX CAMPING, INC. v. COUNTY OF FLORENCE AND KARL G. SMITH, TREA. YOUNG BROTHERS, INC. v. COUNTY OF FLORENCE AND KARL G. SMITH, TREA. SALES INTERNATIONAL, LTD. v. COUNTY OF FLORENCE AND KARL G. SMITH, TREA. YOUNG BROTHERS SHERATON INN v. COUNTY OF FLORENCE AND KARL G. SMITH, TREA. EDWARD L. YOUNG v. COUNTY OF FLORENCE AND KARL G. SMITH, TREA.

The plaintiffs brought these actions contesting the valuation of certain property for ad valorem taxation purposes. The Tax Commission assisted the defendants in the preparation of Answers. The matter was heard by the Honorable Dan M. McEachin. The defendants' Motions for Summary Judgment were sustained and the actions are ended.

SPARTAN GRAIN & MILL COMPANY v. OREN L. BRADY, III, AS TREASURER OF SPARTANBURG COUNTY, ET AL.

This matter involves a determination of ad valorem taxation with the issue centering on identifying assets exempt from taxation as pollution control equipment. The action was by agreement settled and the complaint dismissed.

EX PARTE: CYRUS T. SLOAN, III, AS ASSIGNEE FOR BENEFIT OF CREDITORS OF SHOE FORD, INC., ET AL. IN RE.: CLAIM OF MOORESVILLE FORD, ET AL.

This is a proceeding in receivership. The Commission has claims and the payment thereof was pending consideration by the Court. Payment of the Commission's claims was made and the matter is ended.

MICHELIN TIRE CORPORATION v. LEXINGTON COUNTY TREASURER, ET AL.

MICHELIN TIRE CORPORATION v. ANDERSON COUNTY TREASURER, ET AL.

In these actions Michelin Tire Corporation paid 1982 taxes under protest and released therefrom the taxes on all property, the value of which was not in dispute. The rights to review and adjudicate the value of such property was likewise protested. The actions are ended by agreement and consent.

SOUTH CAROLINA PUBLIC SERVICE AUTHORITY v. CAROLYN M. UMPHLETT, TREASURER OF BERKELEY COUNTY, ET AL.

This action involves a valuation question for purposes of ad valorem taxation and the refund of taxes. The issues were resolved by the South Carolina Supreme Court. The property is not taxable and the taxes have been refunded. The action is ended.

BROOKS E. ALLEN v. SOUTH CAROLINA TAX COMMISSION

This is an action concerning the valuation of real property for purposes of the gift tax. The parties have agreed upon the value and the action was dismissed.

HORRY TRACTOR & IMPLEMENT CO. v. MEARES-ENZOR INS. AGENCY

This action involved, inter alia, a claim of the South Carolina Tax Commission for taxes. The same has been paid and the action ended.

EUGENE W. SMITH, IND. AND AS MEMBER OF CITY COUNCIL OF ABBEVILLE v. STATE OF SOUTH CAROLINA

This is an action contesting the constitutionality of an ordinance of the City of Abbeville. The defect has been remedied and the action is ended.

JOHN HARLAND COMPANY, INC. v. THE SOUTH CAROLINA TAX COMMISSION

This action involves a suit to recover sales taxes paid by the plaintiff on the delivery charges of checks sold to third parties. The matter has been settled and the action ended.

MICHAEL G. WILLIAMS, IND., ET AL. v. LANCASTER COUNTY, ET AL.
WILLIAM L. HARPER AND MICHAEL G. WILLIAMS v. LANCASTER COUNTY, ET AL.
WILLIAM L. HARPER v. LANCASTER COUNTY, ET AL.
WILLIAM L. HARPER, JR. v. LANCASTER COUNTY, ET AL.
EDITH M. HARPER v. LANCASTER COUNTY, ET AL.

The plaintiffs have brought these actions contesting the valuation of certain property for ad valorem taxation purposes. The matter has been settled and the actions ended.

NUCOR CORPORATION v. SOUTH CAROLINA TAX COMMISSION

This is an action to recover income taxes paid under protest. Issues relate primarily to the allocation and apportionment of income. The matter has been settled and the action ended.

LEGISLATIVE SUMMARY 1984

INCOME AND ESTATE TAX

House Bill 3531

(a) Internal Revenue Code Subchaper "S" adoption: Corporations may elect for South Carolina Income Tax purposes to be treated as a Subchapter "S" Corporation.

(b) Internal Revenue Code Section 302 adoption: Distribution in redemption of stock will be treated as gain or loss instead of ordinary income.

(c) Internal Revenue Code Section 338 adoption: Certain gains or losses resulting from the sale of capital assets or stock are nonrecognized to the subsidiary.

(d) Internal Revenue Code Subchapter "K" adoption: Federal partnership rules were adopted for determination of taxable income to partner.

(e) Internal Revenue Code Section 1245 and 1250 adoption: The section adopts federal depreciation recapture provision for all 1245 and 1250 property.

(f) Internal Revenue Code Sections 501 through 514 adoption: Federal exempt organizations qualifications were adopted for State income tax purposes.

House Bill 3286
Income Tax Check-Off for the Children's Trust Fund.

House Bill 3267
Internal Revenue Code Section 162(c), (f), and (g) adoption: Bribes, kickbacks, fines, penalties, and treble damages are disallowed for State purposes.

Senate Bill 25
Increased mileage allowance from 9¢ to 14¢ per mile for volunteer service for charitable organizations.

Senate Bill 63
Provision allows a tax credit of twenty-five percent of all expenditures not to exceed $2,500 for constructing or restoring ponds and lakes.

Senate Bill 150
A $2,000 exemption is allowed to taxpayers adopting a special need child.

House Bill 2151
A job tax credit in the amount of $500 for each permanent job created in the twelve most depressed counties was adopted.

House Bill 3267

(a) A food tax credit in the amount of $12.50 per exemption was granted to be taken on the individual income tax return.

(b) An energy tax credit in the amount of 25% of the purchase price up to a maximum of $1,000 for all qualified renewable energy source expenditures was adopted.

(c) A four year phase out of the "Throwback Rule" for corporate income tax purposes was adopted.

Senate Bill 752

Social Security Benefits were exempted from the income tax.

SALES AND LICENSE TAX

House Bill 3367

(a) The Sales and Use Tax and Casual Excise Tax was increased from 4% to 5%

(b) The maximum discount allowed to vendors collecting the Sales and Use tax was increased from $5,000 to $10,000.

(c) A maximum amount of sales and use tax required to be applied to the sale of motor vehicles, motorcycles, boats, aircraft, and light duty construction equipment was capped at $300. In addition, a cap of $300 plus 1% of the excess over $6,000 is to be added to the sales of each mobile home.

(d) A permanent $50 retailer license tax was adopted in lieu of the annual graduated license structure which currently exists.

(e) Sales of tangible personal property to the Federal Government, excluding electricity and telephone charges, were exempted from the sales and use tax.

House Bill 2186

An additional two percent accommodations tax was levied against the gross proceeds derived from the rental of transient accommodations.

House Bill 3267

(a) A four year phase-out of the Documentary Stamp Tax on notes, mortgages, leases, bonds, capital stock, and wages was enacted to begin July 1, 1984.

(b) Ammunition Tax was repealed effective July 1, 1984.

Senate Bill 876

Leases or renewals of leases which provide for the exploration of oil and gas and are of $1 consideration were exempted from the documentary tax.

PROPERTY TAX

House Bill 3267

(a) The homestead exemption was increased from $15,000 to $20,000.

(b) The legislature provided a three-year phase-out of the inventory tax to begin with tax year 1985.

House Bill 2647

The bill provided that property owned or leased by a manufacturer for the purpose of research and development be assessed at 6% of fair market value.

INDEX

	Table	Page
Additional Tax Collections — Field	51	91
Admission Tax		36
Aircraft Tax		70
Alcoholic Liquors Tax:		48
Collections by Month	27	48
Collections by Source	28	48
Distributions — Counties and Municipalities	29	50
Mini-Bottle Distributions — Counties	30	56
Ammunition Tax		36
Attorney General's Report		93
Bank Tax:		28
Distribution to Counties and Municipalities	16	30
Beer and Wine:		57
Collections by Source	31	57
Distributions — Counties and Municipalities	32	58
Bingo Tax		37
Business License Tax:		37
Collections by Source	18	38
Business Personal Property:		
Assessments	38	71
Casual Excise Tax		38
Coin Operated Devices:		38
Collections by Source	19	38
Commercial Nuclear Waste Tax		38
Comparison of Field Collections	52	92
Corporation License Tax		28
Court Cases Involving South Carolina Tax Commission:		
Report by Attorney General's Office		93
Documentary Tax:		39
Collections by Source	20	39
Electric Cooperatives:		
Assessments	48	84
Electric Power Tax		39
Estate Tax:		28
Commissions to Probate Judges	15	29
Expenses:		
South Carolina Tax Commission	4	17
Fireworks License Tax		39
Forest Renewal Tax		40
General Fund Revenue — Total	3	16
General Information		14
Gift Tax		30
History of the South Carolina Tax Commission		10
Income and Estate Division:		
Collections	5	18
Income Tax:		20
Corporation Returns:		
Analysis by Business Classification	7	21
Analysis by Tax Liability	9	23
Distribution of 7½% Income Tax — Counties	6	19
Distribution of Bank Tax to Counties and Municipalities	16	30
Individual Returns:		
Analysis by Adjusted Gross Income	13	26
Analysis by Tax Liability	11	25
Insurance Tax:		
Domestic Insurance Tax		28
Legislative Summary 1984		101
Light, Heat and Power Companies:		
Assessment	47	82
Major Tax Collections Percent Change	2	16
Manufacturing Industries:		
Assessment	40	73

INDEX — Continued

	Table	Page
Motor Fuel Taxes:		
Agricultural Refunds	23	42
Distribution of Watercraft Gasoline to Counties	24	44
Distribution to Counties	22	40
Gasoline:		40
Collections by Month	21	40
Highway Use Tax:		45
Refunds	25	46
Special Fuel Tax		45
Organizational Chart		12
Pipe Line Companies:		
Assessment	41	76
Private Car Line Tax		70
Property Assessments — All Classes of Property	39	72
Property Tax Division:		
Collections	37	70
Public Recreation Tax		46
Railroads:		
Assessment by Counties	43	79
Local Railroads	46	81
Seaboard Coastline Railway	44	80
Southern Railway	45	81
Registration Fees		47
Retailer License Tax:		65
By Number of Establishments	33	66
Revenue Statement (Comparative):		
South Carolina Tax Commission	1	15
Sales and License Division:		
Collections	17	36
Sales and Use Tax:		66
Active Accounts	36	69
Analysis of Returns	35	69
Collections by Business Classifications	34	67
Savings and Loan Association Tax		30
Soft and Bottled Drinks Tax:		46
Collections by Source	26	47
Tax Dollar		8
Telephone and Telegraph Companies:		
American Telephone and Telegraph Company	50	90
Local Telephone Company	49	87
Southern Bell Telephone Company	50	90
Western Union Telegraph Company	50	90
Water Companies:		
Assessments	42	77

8/20/85 S7355-1 A

South Dakota
Labor Bulletin

JUNE 1985 published July 1985

NONAGRICULTURAL WAGE AND SALARIED INDUSTRY EMPLOYMENT PROJECTIONS

The employment growth that has occurred in South Dakota's nonfarm industries in the past is expected to continue into the future. Nonagricultural wage and salary employment is expected to reach 267,040 by 1995, according to the most recent statewide industry projections. This represents an increase in employment of 34,645 or a 14.9 percent growth over the 1983 level of 232,395.

Three major industries are expected to contribute a majority of the projected employment increase. The services, retail trade and manufacturing industries in South Dakota are expected to collectively account for 74.7 percent of the state's projected employment growth, according to Labor Market Information Center projections. A breakout of the three individual industries shows the services industry is projected to contribute 27.8 percent of the total growth, followed by manufacturing, 24.5 percent and retail trade industry, 22.4 percent. It is also projected that the finance/insurance/real estate and construction industries, combined will contribute 19.8 percent of the total employment growth to 1995.

The table below shows the 1983 and projected 1995 employment levels as well as the employment and percent change expected during this time period. An analysis of this table reveals that the industries with the highest projected percentage change in employment are not necessarily the ones that are

SOUTH DAKOTA PROJECTED NONAGRICULTURAL WAGE AND SALARIED EMPLOYMENT BY INDUSTRY

Industry	1983	1995	Employment Change	Percent Change 1983 - 1995
Total, All Industries	232,395	267,040	34,645	14.9
Mining	2,565	2,865	300	11.7
Construction	8,555	11,155	2,600	30.4
Manufacturing	28,200	36,695	8,495	30.1
Durables	14,575	21,050	6,475	44.4
Nondurables	13,625	15,645	2,020	14.8
Transportation	8,595	9,225	630	7.3
Communications	3,075	3,190	115	3.7
Public Utilities	2,310	2,355	45	1.9
Wholesale Trade	16,405	17,070	665	4.1
Retail Trade	44,710	52,480	7,770	17.4
Finance, Insurance, Real Estate	13,625	17,880	4,255	31.2
Services*	76,200	85,820	9,620	12.6
Federal Government	8,010	7,380	– 630	-7.9
State Government	7,220	7,585	365	5.1
Local Government	12,925	13,340	415	3.2

* Includes state and local government education and hospitals.
Source: South Dakota Department of Labor Projections, June 1985.

Published Monthly by the South Dakota Department of Labor

expected to have the highest employment increase. From now until 1995, the finance/insurance/real estate industry appears to be the most rapidly growing major industry with a 31.2 percent change, or a change of 4,225 persons. However, the services industry, with an employment increase of 9,620 additional employees, and a growth rate of 12.6 percent, is expected to have the highest employment increase of all industries. The manufacturing industry, with a growth rate of 30.1 percent, is expected to expand by 8,495 persons to 1995 and the retail trade industry is expected to increase employment by 17.4 percent or 7,770 persons.

SOUTH DAKOTA LABOR MARKET IN JUNE 1985

Nonagricultural wage and salary employment in the state totaled 251,300 in June 1985. This was down 4,200 from the June 1984 level, which was the highest nonfarm employment figure ever recorded in South Dakota. The June 1985 level was an increase of 2,900 jobs from the previous month as seasonal employment increases caused nonfarm employment to rise 1.2 percent.

A review of major industry nonfarm employment levels in June 1985 shows that manufacturing employment in the state was 3,100 less than one year ago in June. Each year, on the national level, manufacturing employment decreases in early summer. This trend has also occurred in South Dakota in recent years. This years slowdown in manufacturing activity reflects this national pattern that may become an established early summer seasonal trend in South Dakota.

Compared to 1984, construction employment in the state in June 1985 expanded by 500. On a month to month basis in 1985 this industry has followed its normal seasonal pattern of employment increases and has now posted employment expansion in the last four consecutive months.

Several other major industries also showed employment increases when compared to the same time period one year ago. Employment in the retail trade sector of the trade industry increased by 700 and the transportation/public utilities industry contributed 500 jobs to the state's economy from June 1984 to June 1985.

The finance/insurance/real estate industry in South Dakota increased its employment level by 500 during the twelve month period ending in June. This industry employed 13,700 South Dakotans in June 1985.

A decrease in government employment of 2,500 over the year ago total was mainly due to the absence (in a nonelection year) of approximately 2,000 workers statewide working as election workers in the primary election last June. These elections occur every two years and usually employ people for a limited time period only. The services and mining industries also posted declines in employment when compared to year ago figures.

The May to June 1985 nonfarm employment increase of 2,900 was centered in three major industries which normally experience seasonal employment increases during this time of year. The construction industry, as previously mentioned, posted a month-to-month gain of 1,100 jobs while the retail trade industry followed closely, adding 1,000 jobs to its payrolls. The services industry in South Dakota increased employment by 700 during the month. This industry employed 59,800 workers in June 1985. These three industries combined employed nearly half (48.2 percent) of all nonfarm workers in the state in June of this year.

May to June employment increases of 100 occurred in both the mining industry and in the businesses that make up the finance/insurance/real estate industry.

The state's unemployment in June 1985 increased slightly to 5.3 percent from the 5.1 percent rate recorded in May. An increase in the state's unemployment rate between May and June has occurred every year since 1970. The number of employed in the state climbed 7,400 from May to June 1985 while the number of unemployed increased 1,300. The fact that both the number of employed and unemployed increased is an indication that many people continued to enter the labor force between May and June. The total civilian labor force, a count of both the employed and the unemployed, was at 364,900 in June 1985.

TABLE 1
LABOR FORCE / EMPLOYMENT / UNEMPLOYMENT

	JUNE 1985 (1)				JUNE 1984			
	Labor Force(2)	Employment	Unemployment	Rate	Labor Force(2)	Employment	Unemployment	Rate
United States	116,572,000	107,819,000	8,753,000	7.5 (3)	115,393,000	106,812,000	8,582,000	7.4 (3)
South Dakota	364,900	345,600	19,300	5.3	368,400	353,600	14,800	4.0
Sioux Falls MSA	72,023	69,045	2,978	4.1	72,169	70,012	2,157	3.0
Aurora	1,594	1,521	73	4.6	1,647	1,612	35	2.1
Beadle	9,992	9,552	440	4.4	10,182	9,775	407	4.0
Bennett	1,464	1,386	78	5.3	1,496	1,389	107	7.2
Bon Homme	3,450	3,270	180	5.2	3,971	3,680	291	7.3
Brookings	14,091	13,144	947	6.7	14,569	13,841	728	5.0
Brown	20,550	19,270	1,280	6.2	20,869	19,932	937	4.5
Brule	3,367	3,247	120	3.6	3,300	3,231	69	2.1
Buffalo	554	474	80	14.4	597	517	80	13.4
Butte	3,821	3,685	136	3.6	3,939	3,826	113	2.9
Campbell	968	946	22	2.3	977	948	29	3.0
Charles Mix	4,178	3,816	362	8.7	4,291	3,984	307	7.2
Clark	1,944	1,826	118	6.1	2,229	1,974	255	11.4
Clay	6,351	6,035	316	5.0	6,423	6,041	382	5.9
Codington	11,473	10,951	522	4.5	11,214	10,672	542	4.8
Corson	1,443	1,283	160	11.1	1,461	1,350	111	7.6
Custer	3,392	3,252	140	4.1	3,431	3,315	116	3.4
Davison	9,932	9,552	380	3.8	10,124	9,842	282	2.8
Day	2,989	2,818	171	5.7	3,307	3,111	196	5.9
Deuel	2,175	2,039	136	6.3	2,243	2,161	82	3.7
Dewey	2,005	1,738	267	13.3	2,030	1,848	182	9.0
Douglas	1,823	1,783	40	2.2	2,049	1,949	100	4.9
Edmunds	2,445	1,965	480	19.6	2,160	2,109	51	2.4
Fall River	3,588	3,490	98	2.7	3,845	3,719	126	3.3
Faulk	1,348	1,284	64	4.7	1,463	1,436	27	1.8
Grant	4,665	4,421	244	5.2	4,914	4,698	216	4.4
Gregory	2,683	2,592	91	3.4	2,748	2,703	45	1.6
Haakon	1,242	1,213	29	2.3	1,303	1,281	22	1.7
Hamlin	2,261	2,197	64	2.8	2,282	2,213	69	3.0
Hand	2,088	1,957	131	6.3	2,123	2,087	36	1.7
Hanson	1,196	1,160	36	3.0	1,188	1,161	27	2.3
Harding	848	832	16	1.9	802	793	9	1.1
Hughes	8,465	8,112	353	4.2	8,642	8,258	384	4.4
Hutchinson	4,550	4,417	133	2.9	4,738	4,654	84	1.8
Hyde	820	791	29	3.5	839	826	13	1.5
Jackson	1,278	1,205	73	5.7	1,384	1,346	38	2.7
Jerauld	1,239	1,206	33	2.7	1,298	1,282	16	1.2
Jones	829	811	18	2.2	773	755	18	2.3
Kingsbury	3,578	3,445	133	3.7	3,728	3,646	82	2.2
Lake	6,083	5,612	471	7.7	5,964	5,717	247	4.1
Lawrence	10,272	9,928	344	3.3	10,576	10,107	469	4.4
Lincoln	7,075	6,675	400	5.7	7,032	6,785	247	3.5
Lyman	1,627	1,518	109	6.7	1,631	1,551	80	4.9
McCook	2,753	2,617	136	4.9	3,099	2,932	167	5.4
McPherson	1,648	1,508	140	8.5	1,690	1,657	33	2.0
Marshall	2,056	1,936	120	5.8	2,173	2,088	85	3.9
Meade	6,991	6,593	398	5.7	6,659	6,377	282	4.2
Mellette	822	715	107	13.0	817	750	67	8.2
Miner	1,930	1,861	69	3.6	1,902	1,877	25	1.3
Minnehaha	72,023	69,045	2,978	4.1	72,169	70,012	2,157	3.0
Moody	3,855	3,668	187	4.9	3,905	3,812	93	2.4
Pennington	47,387	44,396	2,991	6.3	44,958	43,337	1,621	3.6
Perkins	2,432	2,370	62	2.5	2,522	2,364	158	6.3
Potter	1,977	1,906	71	3.6	2,075	1,999	76	3.7
Roberts	4,493	4,211	282	6.3	4,543	4,327	216	4.8
Sanborn	1,299	1,255	44	3.4	1,414	1,365	49	3.5
Shannon	3,478	2,998	480	13.8	3,200	2,733	467	14.6
Spink	3,827	3,685	142	3.7	4,079	3,968	111	2.7
Stanley	1,448	1,379	69	4.8	1,458	1,405	53	3.6
Sully	755	728	27	3.6	766	746	20	2.6
Todd	2,240	2,002	238	10.6	2,165	1,956	209	9.7
Tripp	3,217	3,139	78	2.4	3,392	3,270	122	3.6
Turner	4,128	3,977	151	3.7	4,400	4,296	104	2.4
Union	5,835	5,459	376	6.4	6,459	6,115	344	5.3
Walworth	3,129	3,033	96	3.1	3,293	3,173	120	3.6
Yankton	10,263	9,712	551	5.4	10,317	9,840	477	4.6
Ziebach	1,133	991	142	12.5	1,141	1,052	89	7.8

(1) Preliminary data subject to revision.

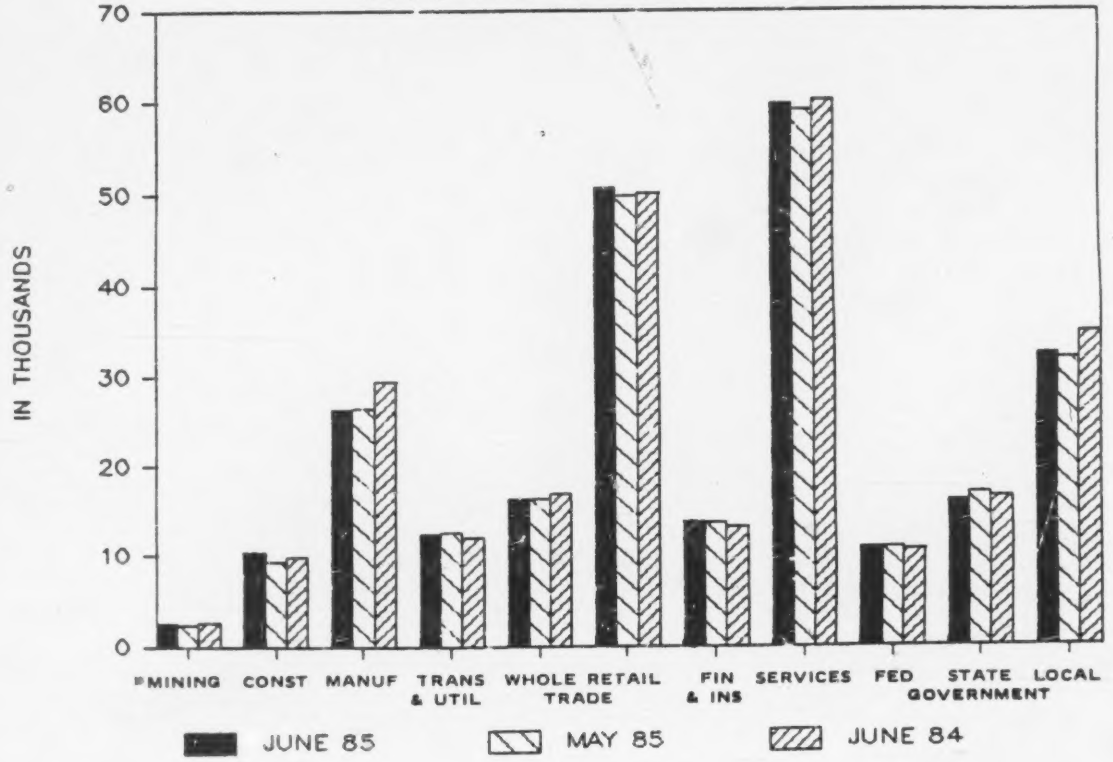
(2) Labor Force estimates include employed and unemployed civilians 16 years old and older by place of residence.

(3) The seasonally adjusted rates which were announced by the national government were 7.3 and 7.2. The data in this table are not seasonally adjusted.

TABLE 2

SOUTH DAKOTA

NONAG WAGE AND SALARY EMPLOYMENT

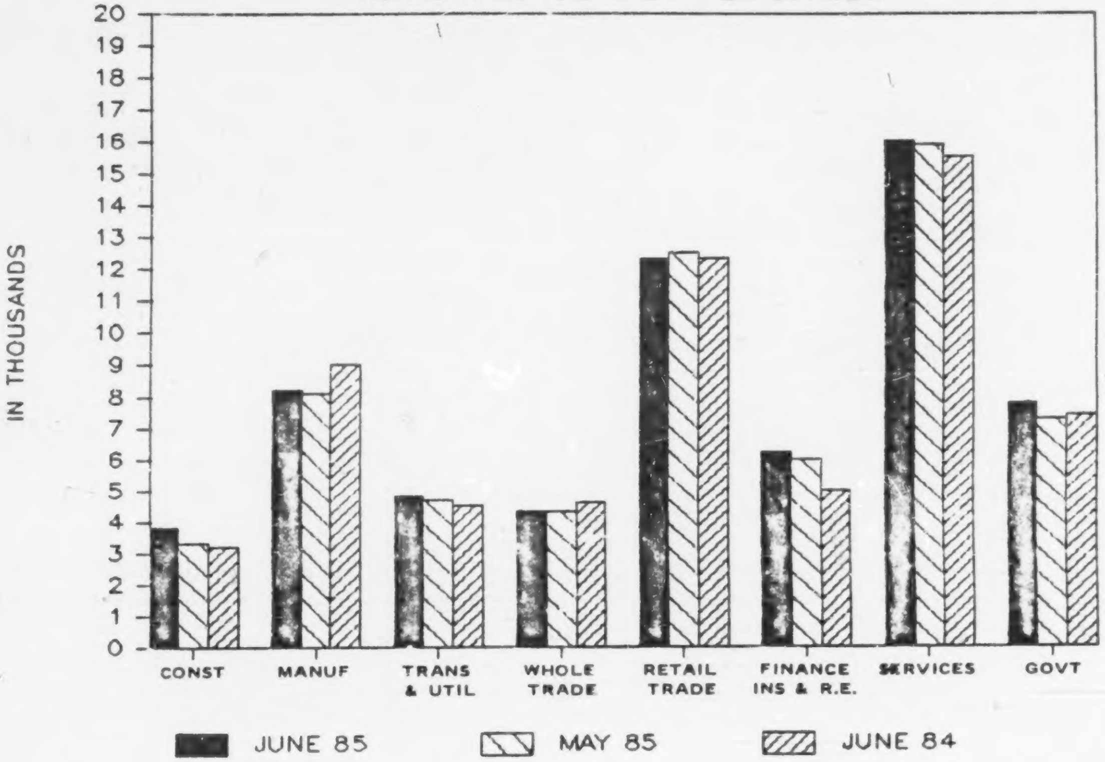


	JUNE 1985	MAY 1985	JUNE 1984	Percent Change From Last Month	Percent Change From Last Year
TOTAL	251.3	248.4	255.5	1.2	-1.6
MINING..............................	2.5	2.4	2.7	4.2	-7.4
CONSTRUCTION........................	10.5	9.4	10.0	11.7	5.0
MANUFACTURING.......................	26.2	26.3	29.3	-.4	-10.6
Durable Goods......................	13.5	13.6	16.2	-.7	-16.7
Fabricated Metals & Machinery...	7.9	8.0	10.5	-1.3	-24.8
Nondurable Goods...................	12.7	12.7	13.1	.0	-3.1
Food & Kindred Products.........	7.5	7.5	7.7	.0	-2.6
Paper, Printing & Publishing....	2.6	2.6	2.6	.0	.0
TRANSPORTATION AND PUBLIC UTILITIES.	12.4	12.5	11.9	-.8	4.2
Transportation.....................	7.3	7.4	6.8	-1.4	7.4
Communication & Public Utilities..	5.1	5.1	5.1	.0	.0
WHOLESALE AND RETAIL TRADE..........	67.1	66.1	66.9	1.5	.3
Wholesale Trade....................	16.3	16.3	16.8	.0	-3.0
Durable Goods...................	7.1	6.9	7.3	2.9	-2.7
Nondurable Goods................	9.2	9.5	9.5	-3.2	-3.2
Retail Trade.......................	50.8	49.8	50.1	2.0	1.4
FINANCE, INSURANCE AND REAL ESTATE..	13.7	13.6	13.2	.7	3.8
SERVICES............................	59.8	59.1	60.1	1.2	-.5
Hotels, Amuse., Pers. & Business..	16.4	15.5	16.9	5.8	-3.0
Medical and Health.................	22.4	22.3	22.6	.4	-.9
Educational, Membership & Social..	17.2	17.8	17.2	-3.4	.0
GOVERNMENT..........................	59.0	59.0	61.5	.0	-4.1
Federal............................	10.9	10.6	10.6	2.8	2.8
State..............................	16.0	16.8	16.4	-4.8	-2.4
State Education.................	5.7	[illegible]	[illegible]	[illegible]	[illegible]
Local..............................	32.1	31.6	34.5	1.6	-7.0
Local Education.................	16.7	18.0	17.9	-7.2	-6.7

TABLE 3

SIOUX FALLS MSA (MINNEHAHA CO.)

NONAG WAGE AND SALARY EMPLOYMENT



	JUNE 1985	MAY 1985	JUNE 1984	Percent Change From Last Month	Percent Change From Last Year
TOTAL...............................	63.4	62.2	61.6	1.9	2.9
1/ MINING.............................	--	--	--	--	--
CONSTRUCTION	3.8	3.3	3.2	15.2	18.8
MANUFACTURING.......................	8.2	8.1	9.0	1.2	-8.9
TRANSPORTATION AND PUBLIC UTILITIES..	4.8	4.7	4.5	2.1	6.7
TRADE...............................	16.7	16.8	16.9	-.6	-1.2
Wholesale Trade...................	4.3	4.3	4.6	.0	-6.5
Retail Trade......................	12.3	12.5	12.3	-1.6	.0
FINANCE, INSURANCE AND REAL ESTATE...	6.2	6.0	5.0	3.3	24.0
SERVICES............................	16.0	15.9	15.5	.6	3.2
GOVERNMENT..........................	7.8	7.3	7.4	6.8	5.4

The figures in Table 2 include almost all nonfarm wage earners (full-time and part-time) but exclude the self-employed. They are derived from a monthly sample survey of South Dakota nonagricultural establishments and include workers on the payroll for the week including the 12th of the month. This table compares the current month's employment totals of the major industry groups to the totals of the previous month and year.

1/ Mining employment not published, employment less than 100 workers.

TABLE 4
HOURS AND EARNINGS PRODUCTION WORKERS*

	Average Weekly Earnings			Average Weekly Hours			Average Hourly Earnings		
	JUNE 1985	MAY 1985	JUNE 1984	JUNE 1985	MAY 1985	JUNE 1984	JUNE 1985	MAY 1985	JUNE 1984
South Dakota Statewide									
Manufacturing...............	$316.66	$322.20	$298.07	43.2	43.6	42.4	$ 7.33	$ 7.39	$ 7.03
Durable Goods.............	302.21	312.80	287.58	41.8	42.5	41.8	7.23	7.36	6.88
Nondurable Goods..........	332.42	333.61	310.75	44.8	44.9	43.1	7.42	7.43	7.21
Sioux Falls MSA									
Manufacturing..............	$370.01	$360.89	$320.90	49.8	49.1	47.4	$ 7.43	$ 7.35	$ 6.77

*Average hours and earnings for production-related workers.

The figures in this table are for production-related workers in the manufacturing industry. The earnings estimates are based on gross pay before deductions and include pay for overtime, holidays, vacations, and sick leave. They exclude bonuses (unless earned and paid regularly each pay period).

TABLE 5
CONSUMER PRICE INDEX
ALL URBAN CONSUMERS

1967=100	MAY 1985	APRIL 1985	MAY 1984	Percent Change From Last Month	Percent Change From Last Year
All Items.............	321.3	320.1	309.7	0.4	3.7
Food & Beverages....	301.0	301.6	293.6	-0.2	2.5
Housing.............	348.5	345.9	334.6	0.8	4.2
Apparel.............	205.3	205.9	198.9	-0.3	3.2
Transportation......	321.4	320.0	312.2	0.4	2.9
Medical Care........	399.5	398.0	376.8	0.4	6.0
Entertainment.......	263.6	263.3	253.5	0.1	4.0

The Consumer Price Index is a widely watched national indicator of inflation. It is a measure of change, over time, in the prices of goods and services in major expenditure groups typically purchased by urban consumers. It measures the change in prices by comparing what a sample "market basket" of goods and services costs today with what the same sample "market basket" cost at an earlier date.

TABLE 6
CHARACTERISTICS OF THE INSURED UNEMPLOYED[1] - STATEWIDE

	Number			Percent		
	JUNE 1985	MAY 1985	JUNE 1984	JUNE 1985	MAY 1985	JUNE 1984
Sex, Total	2,659	2,453	1,855	100.0	100.0	100.0
Male	1,238	1,336	924	46.6	54.5	49.8
Female	1,421	1,117	931	53.4	45.5	50.2
Race, Total	2,659	2,453	1,855	100.0	100.0	100.0
White	2,343	2,263	1,596	88.1	92.3	86.0
Nonwhite	316	190	259	11.9	7.7	14.0
Age, Total	2,659	2,453	1,855	100.0	100.0	100.0
Under 45	1,971	1,879	1,323	74.1	76.6	71.3
Over 45	688	574	532	25.9	23.4	28.7
[2] Industry, Total	2,659	2,453	1,855	100.0	100.0	100.0
Mining	47	45	12	1.8	1.8	.6
Construction	204	290	152	7.7	11.8	8.2
Manufacturing	864	881	367	32.5	35.9	19.8
Transportation & Public Utilities	80	89	75	3.0	3.6	4.0
Trade	614	551	467	23.1	22.5	25.2
Finance, Insurance & Real Estate	62	65	70	2.3	2.6	3.8
Services	644	451	504	24.2	18.4	27.2
Government	144	81	208	5.4	3.3	11.2
[2] Occupation, Total	2,659	2,453	1,855	100.0	100.0	100.0
Professional & Managerial	385	290	387	14.5	11.8	20.9
Clerical and Sales	588	429	437	22.1	17.5	23.6
Services	308	263	299	11.6	10.7	16.1
Processing	52	76	119	2.0	3.1	6.4
Machine Trade	102	104	45	3.8	4.2	2.4
Benchwork	623	613	100	23.4	25.0	5.4
Structural Work	359	416	278	13.5	17.0	15.0
Other	242	262	190	9.1	10.7	10.2
Duration of Current Unemployment						
Total	2,659	2,453	1,855	100.0	100.0	100.0
1-2 Weeks	504	337	391	19.0	13.7	21.1
3-4 Weeks	375	216	299	14.1	8.8	16.1
5-14 Weeks	936	996	634	35.2	40.6	34.2
15 Weeks & Over	844	904	531	31.7	36.9	28.6

---

[1] The insured unemployed are those unemployed persons who had worked for employers covered by South Dakota's Unemployment Insurance Laws, and who are eligible for unemployment compensation.

[2] Refers to industry and occupation involvement prior to unemployment.

SOUTH DAKOTA UNEMPLOYMENT RATES

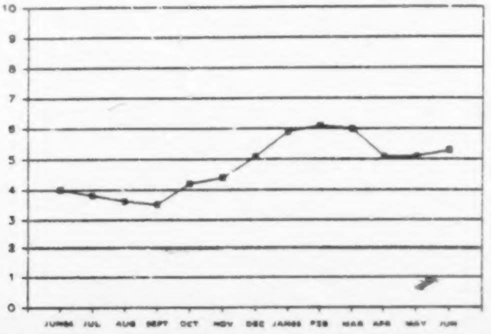


TABLE 7
SELECTED LABOR DEPARTMENT ACTIVITIES - STATEWIDE

	JUNE 1985	MAY 1985	JUNE 1984	Percent Change From Last Month	Percent Change From Last Year
UNEMPLOYMENT INSURANCE					
A. Initial Claims....................	3,107	1,856	2,305	67.4	34.8
B. Weeks Claimed.....................	10,903	13,171	7,378	-17.2	47.8
C. Amount of Benefit Payments........	$860,129	$1,105,895	$660,224	-22.2	30.3
D. Unemployment Trust Fund Balance...	$28,043,400	$28,764,900	$19,672,100	-2.5	42.6
JOB SERVICE					
E. Applicants Available (New and Renewals)............	5,772	7,066	6,892	-18.3	-16.3
F. Nonag Placements.................	5,867	4,201	6,374	39.7	-8.0
G. Nonag Job Openings...............	6,415	5,287	7,207	21.3	-11.0

The data in this table are taken from the records of the state unemployment insurance program and the State Job Service system.

TABLE 8
JOINT JOB SERVICE AND SOCIAL SERVICE ACTIVITY

Aid to Families with Dependent Children (ADC) Recipients	June 1985 People	June 1985 Savings in Dollars
H. Employed...	40	$8,505
I. Partial Employment..............................	103	$9,442

The data in this table are taken from the records of the South Dakota Department of Social Services.

A. Initial Claims - The total number of first claims for unemployment compensation.

B. Weeks Claimed - The total number of weeks for which claimants received compensation under the state Unemployment Insurance program.

C. Amount of Benefit Payments - The total amount of money paid to claimants through our state program.

D. Unemployment Trust Fund Balance - The fund to which all required Unemployment Insurance taxes are paid and from which all benefits to claimants are paid.

E. Applicants Available (New and Renewals) - The total number of different individuals who registered or renewed their applications for work at Job Service offices in the state.

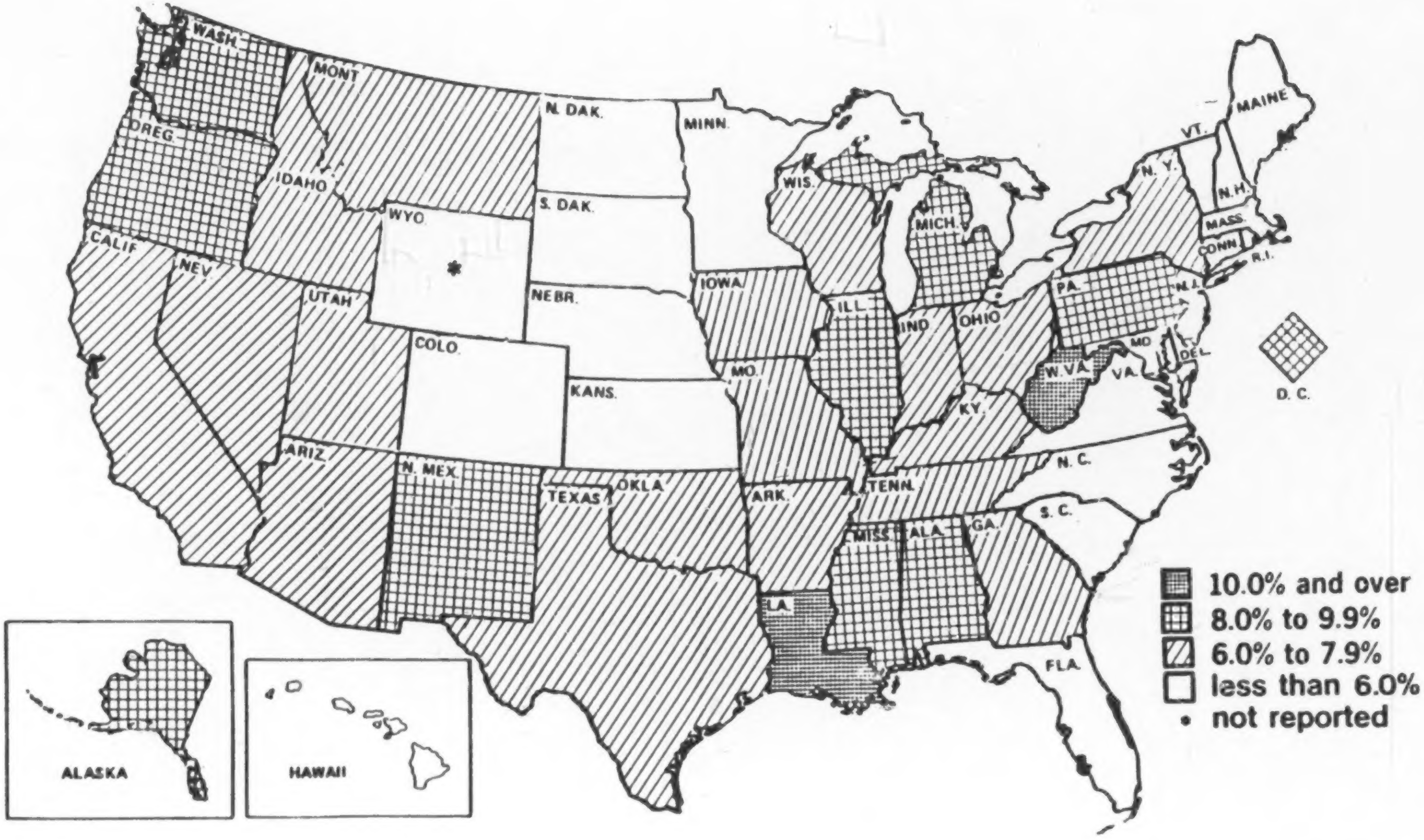
F. Nonag Placements - A count of the number of times during the month that Job Service applicants were hired by nonfarm employers.

G. Nonag Job Openings - A count of new job openings received during the month by South Dakota Job Service offices from nonfarm employers.

H. Employed - The number of people no longer needing ADC and the dollars saved due to their employment.

I. Partial Employment - The number of people with reduced ADC payments and the dollars saved due to their partial employment.

Unemployment Rates by State, May 1985


WASH.
OREG.
CALIF.
NEV.
IDAHO
MONT.
WYO.
UTAH
COLO.
ARIZ.
N. MEX.
N. DAK.
S. DAK.
NEBR.
KANS.
OKLA.
TEXAS
MINN.
IOWA
MO.
ARK.
LA.
WIS.
ILL.
MICH.
IND.
OHIO
KY.
TENN.
MISS.
ALA.
GA.
FLA.
S. C.
N. C.
VA.
W. VA.
MD.
DEL.
PA.
N. J.
N. Y.
VT.
N. H.
MAINE
MASS.
CONN.
R. I.
D. C.
ALASKA
HAWAII
▩ 10.0% and over
⊞ 8.0% to 9.9%
▨ 6.0% to 7.9%
☐ less than 6.0%
• not reported

The Labor Market Information Center of the South Dakota Department of Labor collects, analyzes and publishes information concerning the economy, labor market and population characteristics. This information can be very important to economic developers; social and training program planners; business, education and government administrators.

LABOR MARKET INFORMATION AVAILABLE

DID YOU KNOW IN SOUTH DAKOTA

DID YOU KNOW:

There were 22 factors used to rank the 48 contiguous states in the sixth annual study of General Manufacturing Business Climates conducted by the Alexander Grant and Company. The 22 measurement factors are representative of those viewed by manufacturers as important to business success and are oriented toward the cost of doing business and availability of resources. The results of the study published in June 1985 ranked South Dakota number one as having the best overall manufacturing business climate. Below are ten of the factors, and their individual rankings, which helped make South Dakota number one in 1984.

Measurement Factor	National Rank 1984
State and Local Taxes per $1000 of Personal Income	9
Fuel and Electric Energy Costs per Million BTU's for Manufacturers	1
Average Percent of Manufacturing Working Time Lost Due to Work Stoppages	1
Percentage of High School Educated Adults between 25-64 Years of Age	18
Union Manufacturing Employment as a Percent of Total Manufacturing Employment	1
Annual Average Hours Worked per Week	4
State and Local Debt per Capita	1
Percentage Change over Three Years in Annual Average Hourly Manufacturing Wage	1
Average Unemployment Compensation Benefits Paid per Covered Worker per Year	1
Percentage Change over Three Years in State and Local Taxes per $1000 of Personal Income	6

SOURCE: The Sixth Annual Study of General Manufacturing Climates of the Forty-eight Contiguous States of America, Alexander Grant and Company, Accountants and Management Consultants, Chicago, Illinois, June 1985.

For this and other information contact:

THE LABOR MARKET INFORMATION CENTER
Box 1730
Aberdeen, SD 57401

Phone: (605) 622-2314

10/1/85

S 7355-1A

South Dakota
Labor Bulletin

JULY 1985

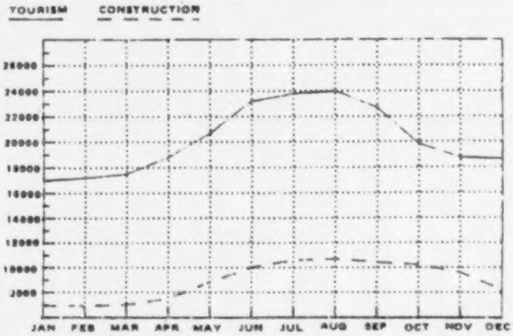
Published August 1985

SUMMERTIME EMPLOYMENT CHANGES

Almost all industries in South Dakota show some degree of seasonality in their demand for workers. The two industries that show the largest summertime employment changes are the construction industry and tourism-related industries. Construction follows the course of the seasons by rising in the spring and the good weather months that follow and falling in the wintertime. The construction industry includes general building construction, heavy construction, and special trades, such as plumbing, heating and electrical construction. Tourism-related industries which include restaurants, hotels/motels, trailer parks, racing, amusements and public parks are especially impacted by increased tourist activity during the May to September vacation period.

The 1984 monthly changes in employment in these two segments of South Dakota's economy are illustrated in the graph below. The average employment level in the construction industry in 1984 was 8,900. The construction industry fluctuated 55 percent or 3,800 workers during the year, from its low of 6,900 in January to a high of 10,700 in August. Tourism-related employment averaged 20,200 in 1984. It rose to a high of 24,000 workers in August from its 1984 low of 17,000 in January, for a change of 40 percent or 7,000 workers.

SEASONAL EMPLOYMENT IN SOUTH DAKOTA — 1984
CONSTRUCTION AND TOURISM-RELATED INDUSTRIES



The sharpest employment increase in the construction and tourism-related industries usually occur during the months of April, May and June. Growth continues until the sharpest declines are experienced, usually between September and October in tourism-related industries and between November and December in the construction industry.

CONSTRUCTION AND TOURISM-RELATED INDUSTRIES EMPLOYMENT LEVELS IN SELECTED MONTHS--1984

Industry	JAN	APR	JUN	AUG	DEC
Tourism-Related	17,000	18,800	23,200	24,000	18,600
Construction	6,900	7,500	10,000	10,700	8,200

These seasonal employment changes that occurred in 1984 are a consistent pattern that normally occur every year. In 1983, construction employment fluctuated by 4,800 workers or 80 percent and tourism-related employment fluctuated by 7,400 workers or 50 percent.

The combination of these two industry's consistent pattern of seasonal employment has a positive impact on the state's economy. The summer tourist season helped increase employment in the state by over 7,000 jobs in 1984 and the construction industry added 3,800 during the building season. This was a total of 10,800 jobs being added to South Dakota's economy, most of them during the summer months.

NEW REPORTS ARE PUBLISHED

Four reports have just been published by the South Dakota Department of Labor. One of these, the South Dakota Directory of Labor Market Information, outlines the types of information available from the Labor Market Information Center. The Directory also gives a brief review of each of the publications available.

The three other just-published publications are:

- South Dakota Employment and Earnings Covered by Unemployment Insurance, 1984. This report shows average employment, average weekly earnings and the number of businesses by industry for each county and the state using 1984 data.
- South Dakota In Comparison. This book presents an overview of how South Dakota compares with other states' business climates.
- South Dakota Occupational Wage Information. This report gives the average wages offered by employers listing job openings with South Dakota Job Service offices during the months of July 1984 through June 1985.

All four of these publications are available upon request from the Labor Market Information Center at the address shown on the last page of this Labor Bulletin.

SOUTH DAKOTA LABOR MARKET IN JULY 1985

There were 246,600 South Dakotans employed in nonfarm wage and salaried industries in July 1985. This was down slightly, 0.1 percent or 300 people, from the July 1984 level. The major industries in the state posted a mixture of employment gains and losses over the year with the growth occurring in non-manufacturing industries. Work rosters in the non-manufacturing industries, with the exception of mining and services, moved above their year-ago levels.

A review of employment levels in the individual industries shows that staff growth took place in the trade industry where retail trade employment swelled by 800. Construction employment also increased by 300 when compared to July 1984 employment figures. On a month-to-month basis in 1985, the construction industry has followed its normal seasonal employment pattern and has posted increases in each of the past five months.

Two other major industries in South Dakota, finance/insurance/real estate and transportation/public utilities experienced over-the-year employment increases. The businesses that make up the finance/insurance/real estate industry increased their payrolls by 500. Transportation/public utilities employment totals were pushed higher by the addition of 300 employees in the transportation portion.

Three major industries in the state posted over-the-year employment losses. The manufacturing industry employed 26,200 workers in July 1985, which was 2,600 less than one year ago. Employment in the services industry declined by 400 during the 12 months ending in July. There were 59,400 South Dakotans employed in the services industry in July 1985. The mining industry's employment level of 2,400 in July was down 300 from one year ago.

Month-to-month employment changes reveals that the decrease in government employment of 4,600 -- most of which was in local and state education, had a strong but expected impact on the June 1985 to July 1985 total nonagricultural employment levels. This decrease in local and state government employment is attributed to a drop in non-faculty employment at the end of the school year. Both of these decreases are consistent with historical trends. Since 1970, both government and total nonagricultural wage and salary employment have experienced decreased employment in every year from June to July. The only exception during this 16 year period was in 1974 when employment increased by 300.

The state's unemployment rate was 5.3 percent in July 1985, the same rate that was recorded one month earlier. The number of unemployed in the state rose by 100 from June to July to bring the number of unemployed in July to 19,400.

TABLE 1
LABOR FORCE / EMPLOYMENT / UNEMPLOYMENT

	JULY 1985 (1)				JULY 1984			
	Labor Force(2)	Employment	Unemployment	Rate	Labor Force(2)	Employment	Unemployment	Rate
United States	117,546,000	108,854,000	8,682,000	7.4 (3)	116,198,000	109,484,000	8,714,000	7.5 (3)
South Dakota	363,700	344,400	19,400	5.3	360,700	347,200	13,600	3.8
Sioux Falls MSA	72,411	69,476	2,935	4.1	70,192	67,965	2,227	3.2
Aurora	1,603	1,537	66	4.1	1,599	1,568	31	1.9
Beadle	9,792	9,388	404	4.1	9,962	9,589	373	3.7
Bennett	1,366	1,316	50	3.7	1,400	1,322	78	5.6
Bon Homme	3,397	3,221	176	5.2	3,779	3,532	247	6.5
Brookings	14,417	13,417	1,000	6.9	14,558	13,905	653	4.5
Brown	20,970	19,076	1,894	9.0	20,426	19,653	773	3.8
Brule	3,297	3,191	106	3.2	3,285	3,165	120	3.7
Buffalo	602	472	130	21.6	604	519	85	14.1
Butte	3,690	3,589	101	2.7	3,867	3,748	119	3.1
Campbell	959	934	25	2.6	949	903	46	4.8
Charles Mix	4,005	3,771	234	5.8	4,203	3,915	288	6.9
Clark	2,015	1,781	234	11.6	2,029	1,834	195	9.6
Clay	5,913	5,559	354	6.0	5,803	5,444	359	6.2
Codington	11,916	11,059	857	7.2	10,746	10,353	393	3.7
Corson	1,502	1,318	184	12.3	1,420	1,296	124	8.7
Custer	3,479	3,278	201	5.8	3,339	3,264	75	2.2
Davison	9,774	9,383	391	4.0	9,926	9,687	239	2.4
Day	3,135	2,963	172	5.5	3,241	3,083	158	4.9
Deuel	2,192	2,049	143	6.5	2,184	2,099	85	3.9
Dewey	1,928	1,593	335	17.4	1,935	1,735	200	10.3
Douglas	1,938	1,795	143	7.4	1,978	1,937	41	2.1
Edmunds	2,017	1,926	91	4.5	2,136	2,095	41	1.9
Fall River	3,443	3,290	153	4.4	3,743	3,640	103	2.8
Faulk	1,295	1,256	39	3.0	1,455	1,431	24	1.6
Grant	4,611	4,404	207	4.5	4,875	4,685	190	3.9
Gregory	2,717	2,609	108	4.0	2,788	2,691	97	3.5
Haakon	1,377	1,356	21	1.5	1,276	1,257	19	1.5
Hamlin	2,301	2,177	124	5.4	2,371	2,295	76	3.2
Hand	2,039	2,000	39	1.9	2,176	2,139	37	1.7
Hanson	1,254	1,223	31	2.5	1,196	1,165	31	2.6
Harding	889	868	21	2.4	840	828	12	1.4
Hughes	8,546	8,124	422	4.9	8,401	8,096	305	3.6
Hutchinson	4,444	4,365	79	1.8	4,661	4,575	86	1.8
Hyde	819	780	39	4.8	835	815	20	2.4
Jackson	1,319	1,255	64	4.9	1,491	1,450	41	2.7
Jerauld	1,264	1,237	27	2.1	1,318	1,303	15	1.1
Jones	889	872	17	1.9	781	767	14	1.8
Kingsbury	3,653	3,558	95	2.6	3,644	3,566	78	2.1
Lake	5,755	5,399	356	6.2	5,564	5,330	234	4.2
Lawrence	10,216	9,825	391	3.8	10,392	9,989	403	3.9
Lincoln	6,951	6,564	387	5.6	6,739	6,600	139	2.1
Lyman	1,642	1,526	116	7.1	1,571	1,496	75	4.8
McCook	2,808	2,671	137	4.9	3,034	2,961	73	2.4
McPherson	1,552	1,502	50	3.2	1,672	1,641	31	1.9
Marshall	2,036	1,955	81	4.0	2,189	2,099	90	4.1
Meade	6,977	6,679	298	4.3	6,495	6,302	193	3.0
Mellette	760	646	114	15.0	775	700	75	9.7
Miner	1,854	1,811	43	2.3	1,948	1,878	70	3.6
Minnehaha	72,411	69,476	2,935	4.1	70,192	67,965	2,227	3.2
Moody	3,993	3,763	230	5.8	4,100	3,759	341	8.3
Pennington	46,594	44,475	2,119	4.5	44,992	43,454	1,538	3.4
Perkins	2,530	2,416	114	4.5	2,400	2,363	37	1.5
Potter	1,997	1,912	85	4.3	2,030	1,986	44	2.2
Roberts	4,369	4,094	275	6.3	4,639	4,422	217	4.7
Sanborn	1,315	1,267	48	3.7	1,450	1,382	68	4.7
Shannon	3,232	2,429	803	24.8	2,851	2,444	407	14.3
Spink	3,848	3,633	215	5.6	3,935	3,816	119	3.0
Stanley	1,472	1,716	56	3.8	1,401	1,352	49	3.5
Sully	793	754	39	4.9	772	757	15	1.9
Todd	2,228	1,944	284	12.7	1,898	1,708	190	10.0
Tripp	3,284	3,185	99	3.0	3,227	3,163	64	2.0
Turner	4,104	3,967	137	3.3	4,307	4,212	95	2.2
Union	5,910	5,554	356	6.0	6,509	6,197	312	4.8
Walworth	3,132	3,002	130	4.2	3,313	3,205	108	3.3
Yankton	10,161	9,617	544	5.4	9,948	9,582	366	3.7
Ziebach	1,043	884	159	15.2	1,150	1,069	81	7.0

(1) Preliminary data subject to revision.

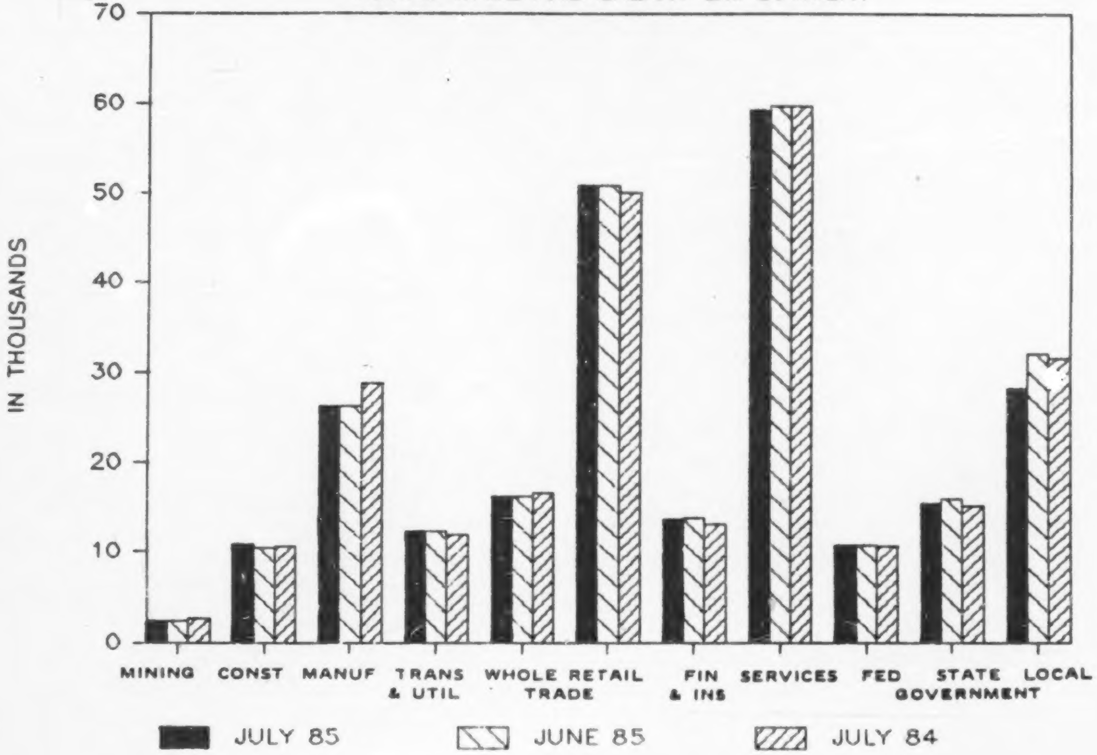
(2) Labor Force estimates include employed and unemployed civilians 16 years old and older by place of residence.

(3) The seasonally adjusted rates which were announced by the national government were 7.3 and 7.5. The data in this table are not seasonally adjusted.

TABLE 2

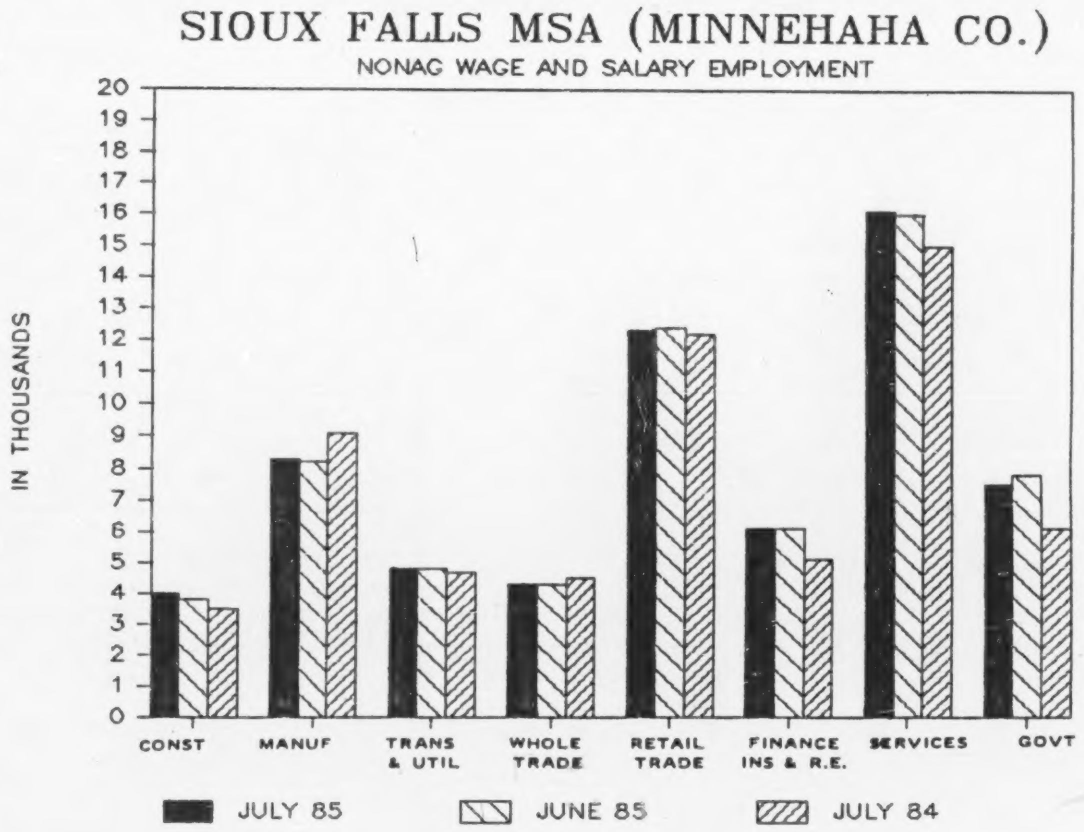
SOUTH DAKOTA

NONAG WAGE AND SALARY EMPLOYMENT



	Employment JULY 1985	Employment JUNE 1985	Employment JULY 1984	Percent Change From Last Month	Percent Change From Last Year
TOTAL	246,600	251,100	246,900	-1.8	-.1
MINING	2,400	2,400	2,700	.0	-11.1
CONSTRUCTION	10,900	10,500	10,600	3.8	2.8
MANUFACTURING	26,200	26,200	28,800	.0	-9.0
Durable Goods	13,500	13,500	16,300	.0	-17.2
Fabricated Metals & Machinery	7,700	7,800	10,500	-1.3	-26.7
Nondurable Goods	12,600	12,700	12,500	-.8	.8
Food & Kindred Products	7,500	7,500	7,5000	.0	.0
Paper, Printing & Publishing	2,600	2,600	2,500	.0	4.0
TRANSPORTATION AND PUBLIC UTILITIES	12,400	12,400	12,000	.0	3.3
Transportation	7,200	7,200	6,900	.0	4.3
Communication & Public Utilities	5,200	5,100	5,100	2.0	2.0
WHOLESALE AND RETAIL TRADE	67,200	67,200	66,600	.0	.9
Wholesale Trade	16,200	16,300	16,600	-.6	-2.4
Durable Goods	7,000	7,000	7,300	.0	-4.1
Nondurable Goods	9,300	9,200	9,300	1.1	.0
Retail Trade	50,900	50,900	50,100	.0	1.6
FINANCE, INSURANCE AND REAL ESTATE	13,700	13,800	13,200	-.7	3.8
SERVICES	59,400	59,700	59,800	-.5	-.7
Hotels, Amuse., Pers. & Business	16,400	16,500	16,700	-.6	-1.8
Medical and Health	22,400	22,400	22,500	.0	-.4
Educational, Membership & Social	16,800	17,000	17,100	-1.2	-1.8
GOVERNMENT	54,300	58,900	53,100	-7.8	2.3
Federal	10,700	10,800	10,600	-.9	.9
State	15,400	16,000	15,200	-3.8	1.3
State Education	4,700	5,700	4,900	-17.5	-4.1
Local	28,200	32,100	27,400	-12.1	2.9
Local Education	12,800	16,700	11,900	-23.4	7.6

TABLE 3



	Employment			Percent Change From	
	July 1985	June 1985	July 1984	Last Month	Last Year
TOTAL................................	63,500	63,400	60,200	.2	5.5
1/ MINING..............................	---	---	---	—	—
CONSTRUCTION	4,000	3,800	3,500	5.3	14.3
MANUFACTURING........................	8,300	8,200	9,100	1.2	-8.8
TRANSPORTATION AND PUBLIC UTILITIES..	4,800	4,800	4,700	.0	2.1
TRADE................................	16,700	16,700	16,800	.0	-.6
Wholesale Trade....................	4,300	4,300	4,500	.0	-4.4
Retail Trade.......................	12,300	12,400	12,200	-.8	.8
FINANCE, INSURANCE AND REAL ESTATE...	6,100	6,100	5,100	.0	19.6
SERVICES.............................	16,100	16,000	15,000	.6	7.3
GOVERNMENT...........................	7,500	7,800	6,100	-3.8	23.0

The figures in Table 2 and 3 include almost all nonfarm wage earners (full-time and part-time) but exclude the self-employed. They are derived from a monthly sample survey of South Dakota nonagricultural establishments and include workers on the payroll for the week including the 12th of the month. This table compares the current month's employment totals of the major industry groups to the totals of the previous month and year.

1/ Mining employment not published, employment less than 100 workers.

TABLE 4
HOURS AND EARNINGS PRODUCTION WORKERS*

	Average Weekly Earnings			Average Weekly Hours			Average Hourly Earnings		
	July 1985	June 1985	July 1984	July 1985	June 1985	July 1984	July 1985	June 1985	July 1984
South Dakota Statewide									
Manufacturing...............	$314.39	$317.52	$300.59	42.2	43.2	42.1	$7.45	$7.35	$7.14
Durable Goods.............	300.12	305.45	286.49	41.0	41.9	41.4	7.32	7.29	6.92
Nondurable Goods..........	331.68	331.67	320.66	43.7	44.7	43.1	7.59	7.42	7.44
Sioux Falls MSA									
Manufacturing...............	$353.19	$353.57	$318.66	47.6	48.5	47.0	$7.42	$7.29	$6.78

*Average hours and earnings for production-related workers.

The figures in this table are for production-related workers in the manufacturing industry, The earnings estimates are based on gross pay before deductions and include pay for overtime, holidays, vacations, and sick leave. They exclude bonuses (unless earned and paid regularly each pay period).

TABLE 5
CONSUMER PRICE INDEX
ALL URBAN CONSUMERS

	JUNE 1985	MAY 1985	JUNE 1984	Percent Change From Last Month	Percent Change From Last Year
1967=100					
All Items.............	322.3	321.3	310.7	0.3	3.7
Food & Beverages....	301.4	301.0	294.3	0.1	2.4
Housing.............	350.4	348.5	336.2	0.5	4.2
Apparel.............	204.6	205.3	197.4	-0.3	3.6
Transportation......	321.8	321.4	313.1	0.1	2.8
Medical Care........	401.7	399.5	378.0	0.6	6.3
Entertainment.......	264.8	263.6	254.5	0.5	4.0

The Consumer Price Index is a widely watched national indicator of inflation. It is a measure of change, over time, in the prices of goods and services in major expenditure groups typically purchased by urban consumers. It measures the change in prices by comparing what a sample "market basket" of goods and services costs today with what the same sample "market basket" cost at an earlier date.

TABLE 6
CHARACTERISTICS OF THE INSURED UNEMPLOYED[1] - STATEWIDE

	Number JULY 1985	Number JUNE 1985	Number JULY 1984	Percent JULY 1985	Percent JUNE 1985	Percent JULY 1984
Sex, Total	3,155	2,659	2,117	100.0	100.0	100.0
Male	1,204	1,238	980	38.2	46.6	46.3
Female	1,951	1,421	1,137	61.8	53.4	53.7
Race, Total	3,155	2,659	2,117	100.0	100.0	100.0
White	2,732	2,343	1,762	86.6	88.1	83.2
Nonwhite	423	316	355	13.4	11.9	16.8
Age, Total	3,155	2,659	2,117	100.0	100.0	100.0
Under 45	2,425	1,971	1,522	76.9	74.1	71.9
Over 45	730	688	595	23.1	25.9	28.1
[2] Industry, Total	3,155	2,659	2,117	100.0	100.0	100.0
Mining	28	47	10	.9	1.8	.5
Construction	181	204	100	5.7	7.7	4.7
Manufacturing	1,414	864	513	44.8	32.5	24.2
Transportation & Public Utilities	66	80	54	2.1	3.0	2.6
Trade	592	614	504	18.8	23.1	23.8
Finance, Insurance & Real Estate	63	62	65	2.0	2.3	3.1
Services	633	644	616	20.1	24.2	29.1
Government	178	144	255	5.6	5.4	12.0
[2] Occupation, Total	3,155	2,659	2,117	100.0	100.0	100.0
Professional & Managerial	387	385	417	12.3	14.5	19.7
Clerical and Sales	622	588	474	19.7	22.1	22.4
Services	328	308	395	10.4	11.6	18.7
Processing	83	52	153	2.6	2.0	7.2
Machine Trade	90	102	54	2.9	3.8	2.6
Benchwork	1,100	623	182	34.9	23.4	8.6
Structural Work	323	359	264	10.2	13.5	12.5
Other	222	242	178	7.0	9.1	8.4
Duration of Current Unemployment Total	3,155	2,659	2,117	100.0	100.0	100.0
1-2 Weeks	763	504	554	24.2	19.0	26.2
3-4 Weeks	510	375	231	16.2	14.1	10.9
5-14 Weeks	1,197	936	902	37.9	35.2	42.6
15 Weeks & Over	685	844	430	21.7	31.7	20.3

---

[1] The insured unemployed are those unemployed persons who had worked for employers covered by South Dakota's Unemployment Insurance Laws, and who are eligible for unemployment compensation.

[2] Refers to industry and occupation involvement prior to unemployment.

SOUTH DAKOTA UNEMPLOYMENT RATES

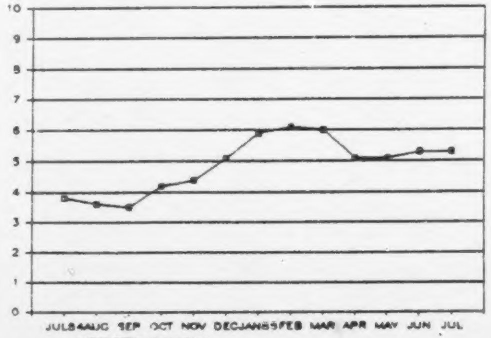


TABLE 7
SELECTED LABOR DEPARTMENT ACTIVITIES - STATEWIDE

	JULY 1985	JUNE 1985	JULY 1984	Percent Change From Last Month	Percent Change From Last Year
UNEMPLOYMENT INSURANCE					
A. Initial Claims....................	2,400	3,107	1,649	-22.8	45.5
B. Weeks Claimed.....................	15,188	10,903	8,058	39.3	88.5
C. Amount of Benefit Payments........	$948,172	$860,129	$569,242	10.2	66.6
D. Unemployment Trust Fund Balance...	$29,979,000	$28,043,400	$22,361,400	6.9	34.1
JOB SERVICE					
E. Applicants Available (New and Renewals).............	10,773	5,772	9,833	86.6	9.6
F. Nonag Placements.................	5,869	5,867	5,286	.0	11.0
G. Nonag Job Openings...............	6,830	6,415	5,999	6.5	13.9

The data in this table are taken from the records of the state unemployment insurance program and the state Job Service system.

TABLE 8
JOINT JOB SERVICE AND SOCIAL SERVICE ACTIVITY

		July 1985
Aid to Families with Dependent Children (ADC) Recipients	People	Savings in Dollars
H. Employed...	27	$6,477
I. Partial Employment..............................	97	$6,965

The data in this table are taken from the records of the South Dakota Department of Social Services.

A. Initial Claims - The total number of first claims for unemployment compensation.

B. Weeks Claimed - The total number of weeks for which claimants received compensation under the state Unemployment Insurance program.

C. Amount of Benefit Payments - The total amount of money paid to claimants through our state program.

D. Unemployment Trust Fund Balance - The fund to which all required Unemployment Insurance taxes are paid and from which all benefits to claimants are paid.

E. Applicants Available (New and Renewals) - The total number of different individuals who registered or renewed their applications for work at Job Service offices in the state.

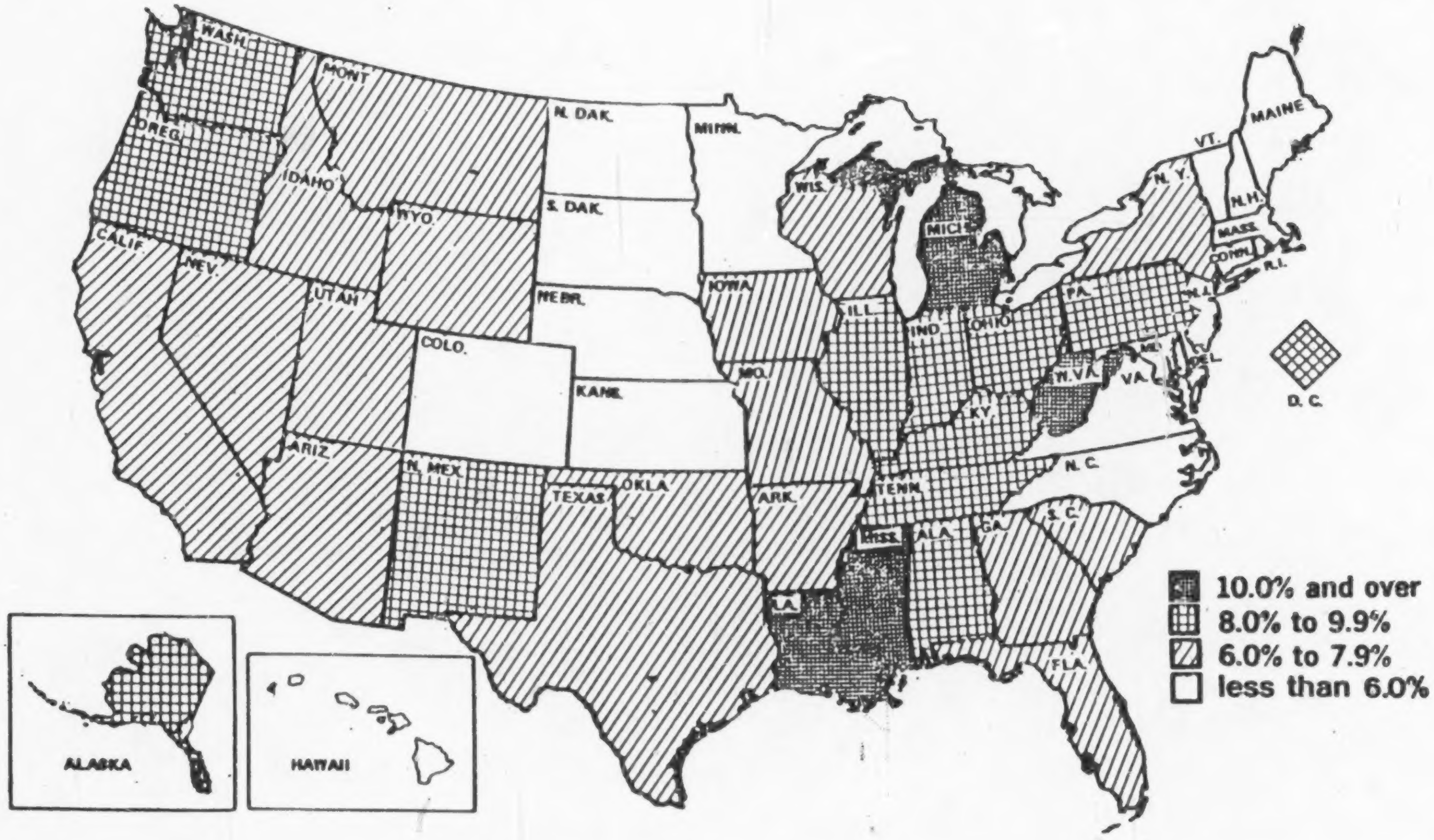
F. Nonag Placements - A count of the number of times during the month that Job Service applicants were hired by nonfarm employers.

G. Nonag Job Openings - A count of new job openings received during the month by South Dakota Job Service offices from nonfarm employers.

H. Employed - The number of people no longer needing ADC and the dollars saved due to their employment.

I. Partial Employment - The number of people with reduced ADC payments and the dollars saved due to their partial employment.

Unemployment Rates by State, June 1985


WASH.
MONT.
N. DAK.
MINN.
MAINE
VT.
OREG.
IDAHO
S. DAK.
WIS.
N. Y.
N.H.
WYO.
MICH.
MASS.
CONN.
R.I.
CALIF.
NEV.
UTAH
NEBR.
IOWA
ILL.
PA.
N.J.
COLO.
IND.
OHIO
MD.
DEL.
KANS.
MO.
W. VA.
VA.
D. C.
KY.
ARIZ.
N. MEX.
TEXAS
OKLA.
ARK.
TENN.
N. C.
MISS.
ALA.
GA.
S. C.
LA.
FLA.
ALASKA
HAWAII
▩ 10.0% and over
⊞ 8.0% to 9.9%
▨ 6.0% to 7.9%
☐ less than 6.0%

The Labor Market Information Center of the South Dakota Department of Labor collects, analyzes and publishes information concerning the economy, labor market and population characteristics. This information can be very important to economic developers; social and training program planners; business, education and government administrators.

LABOR MARKET INFORMATION AVAILABLE

DID YOU KNOW???

DID YOU KNOW IN SOUTH DAKOTA:

- The total population as of July 1, 1984, according to the Bureau of the Census, was 706,000. This represents a 2.2 percent increase over the 1980 count of 690,768.

- As of July 1, 1984, the Bureau of the Census estimated the population age group 5-17 years to be approximately 143,000. This is the school-age segment of the population.

- The Census Bureau estimates the July 1, 1984 population of the Sioux Falls MSA (Minnehaha County) to be 118,100. This is an increase of 8.0 percent over the 1980 census count of 109,435.

- The Bureau of Economic Analysis, U.S. Department of Commerce projects the South Dakota population to reach 723,000 in 1990. It is projected to reach 749,000 by the year 2000.

For this and other information contact:

THE LABOR MARKET INFORMATION CENTER
Box 4730
Aberdeen, SD 57401

Phone: (605) 622-2314

10/29/85

57355-1

A

South Dakota
Labor Bulletin

AUGUST 1985

Published September 1985

SIZE OF BUSINESS IN SOUTH DAKOTA: LARGE AND SMALL

Over half of the wage and salaried workers in the state work for businesses that employ less than 50 people. These businesses make up 96.7 percent of all employers in the state and pay nearly half or 49.2 percent of the wages--thus indicating the importance of small business in South Dakota.

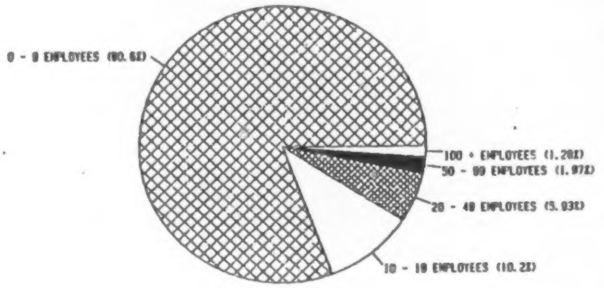
Information about size of business is compiled from employers' unemployment insurance contribution returns filed for the January through March 1984 calendar quarter. This information is published by the Labor Market Information Center of the South Dakota Department of Labor annually in South Dakota Employment and Earnings Covered by Unemployment Insurance. The report covers employment and earnings for approximately 95 percent of South Dakota's nonfarm workers, as well as some of its farm workers.

The pie chart displays graphically the predominance of small business in relation to its counter parts. About 80.6 percent of the state's employers had less than 10 employees while another 10.2 percent of the employers had from 10 to 19 employees.

CHART A

NUMBER OF EMPLOYERS

BY EMPLOYER SIZE



At the other end of the scale, firms with 50 or more employees made up only 3.3 percent of the total. However, this 3.3 percent of the employers had 46.9 percent of the employees in the state and paid 50.8 percent of the wages.

There were 14 employers (representing 0.1 percent of all employers) who employed 1,000 or more workers. These 14 employers accounted for more than 19,395 workers or approximately 8.8 percent of the state's

SIZE OF BUSINESS IN SOUTH DAKOTA

Size of Firms (Employees)	Number of Employers This Size	Percent of Employers This Size	Total Number of Employees in This Group	Total Wages Paid by Employers in This Group	Percent of Wages Paid in This Group
0-9	17,752	80.6	49,039	$145,617,999	19.3
10-19	2,253	10.2	29,775	98,236,807	13.0
20-49	1,307	5.9	39,047	127,135,513	16.9
50-99	434	2.0	29,229	89,980,391	12.0
100-249	208	0.9	30,649	113,280,602	15.0
250-499	45	0.2	15,144	53,278,084	7.1
500-999	15	0.1	9,562	44,709,308	5.9
1000 or more	14	0.1	19,396	81,085,254	10.8
TOTALS	22,026	100.0	221,841	$753,323,958	100.0

SOURCE: South Dakota Employment and Earnings Covered by Unemployment Insurance, 1984.

Published Monthly by the South Dakota Department of Labor

wage and salary work force and 10.8 percent of the state's total wages.

This information about businesses in South Dakota shows that each size of business, large and small, employs roughly half of the workers in the state. It also shows the importance of each of these to the economy of South Dakota.

NATIONAL EMPLOY THE HANDICAPPED WEEK

The Department of Labor is joining other agencies across the state in participating in "Employ the Handicapped Week" October 6-12, 1985, the 41st observance of the week.

South Dakota Department of Labor statistics indicate that from August 1984 to August 1985, Job Service placed 1,447 handicapped individuals in employment.

"Employ the Handicapped Week" is designed to point out that handicapped workers have proved that they can be and are a valuable resource for employers and to encourage employers to provide equal employment opportunity to handicapped applicants.

SOUTH DAKOTA LABOR MARKET IN AUGUST 1985

There were 247,800 South Dakotans employed in nonagricultural wage and salary industries in August 1985. This was an increase of 1,300 over one year-ago levels. Six of the eight major industries in the state posted year-over employment increases. Only mining and manufacturing posted decreases from year-ago August totals. Some of the August 1984 to August 1985 employment gain was caused by a one month extension into August of the 1985 summer youth program which affected state government employment levels.

The increase of 1,000 workers in the retail trade sector of the trade industry was the largest employment increase and brought employment in retail trade to 51,700 in August of this year. This was the highest employment level ever recorded in this industry.

Three other major industries also contributed to the increased employment during the past year: transportation/communications/public utilities had an increase of 400 jobs, boosted by an addition of 300 in the transportation sector; finance/insurance/real estate added 300; and employment in the services industry grew by 200 workers.

The employment mark of 11,200 posted by the construction industry was an increase of 500 over last years' August total. On a month-to-month basis the construction industry added 300 jobs (from July 1985 to August 1985), continuing its normal seasonal upward movement which began six months ago.

A review of month-to-month changes in total nonfarm employment showed an increase of 1,400 jobs from July to August. Services employment led the seasonal upward movement with the addition of 1,000 jobs. The hotels, amusements and personal business sector of the services industry posted a gain of 500 workers to its payrolls from July to August.

Retail trade followed the services industry closely, adding 700 workers to its payrolls. Manufacturing employment in the state rose by 300, from 26,300 in July to 26,600 in August 1985.

South Dakota recorded an unemployment rate of 4.3 percent in August 1985. This was a decrease of 1.0 percent from the 5.3 percent rate recorded in July 1985. In August 1985 there were 3,700 less South Dakotan's unemployed than one month earlier to bring the number of unemployed in August to 15,700.

SOUTH DAKOTA UNEMPLOYMENT RATES

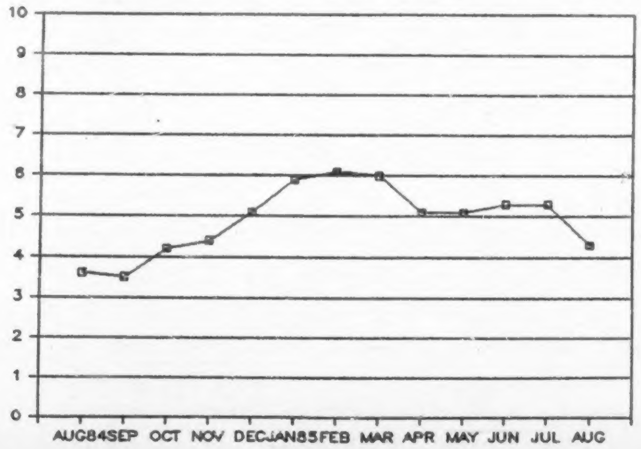


TABLE 1
LABOR FORCE / EMPLOYMENT / UNEMPLOYMENT

	AUGUST 1985 (1)				AUGUST 1984			
	Labor Force(2)	Employment	Unemployment	Rate	Labor Force(2)	Employment	Unemployment	Rate
United States	118,405,000	110,354,000	8,051,000	6.8 (3)	116,788,000	108,406,000	8,382,000	7.2 (3)
South Dakota	362,200	346,500	15,700	4.3	359,300	346,300	13,000	3.6
Sioux Falls MSA	72,955	70,447	2,508	3.4	69,344	67,260	2,084	3.0
Aurora	1,627	1,517	110	6.8	1,579	1,556	23	1.5
Beadle	9,721	9,419	302	3.1	9,956	9,595	361	3.6
Bennett	1,376	1,306	70	5.1	1,364	1,326	38	2.8
Bon Homme	3,393	3,196	197	5.8	3,820	3,578	242	6.3
Brookings	14,636	13,731	905	6.2	14,807	14,103	704	4.8
Brown	20,169	19,196	973	4.8	20,321	19,400	921	4.5
Brule	3,250	3,193	57	1.8	3,094	3,045	49	1.6
Buffalo	571	459	112	19.6	578	477	101	17.5
Butte	3,927	3,728	199	5.1	3,823	3,743	80	2.1
Campbell	1,072	924	148	13.8	887	866	21	2.4
Charles Mix	3,955	3,767	188	4.8	4,208	3,971	237	5.6
Clark	1,895	1,779	116	6.1	1,999	1,816	183	9.2
Clay	6,080	5,813	267	4.4	5,840	5,584	256	4.4
Codington	11,560	11,110	450	3.9	10,817	10,311	506	4.7
Corson	1,429	1,237	192	13.4	1,424	1,302	122	8.6
Custer	3,303	3,233	70	2.1	3,416	3,245	171	5.0
Davison	9,680	9,447	233	2.4	9,939	9,608	331	3.3
Day	3,133	2,991	142	4.5	3,178	3,061	117	3.7
Deuel	2,123	2,030	93	4.4	2,248	2,114	134	6.0
Dewey	1,938	1,589	349	18.0	1,861	1,694	167	9.0
Douglas	1,812	1,776	36	2.0	1,986	1,918	68	3.4
Edmunds	1,958	1,920	38	1.9	2,117	2,077	40	1.9
Fall River	3,399	3,276	123	3.6	3,725	3,629	96	2.6
Faulk	1,253	1,226	27	2.2	1,455	1,432	23	1.6
Grant	4,586	4,410	176	3.8	4,769	4,624	145	3.0
Gregory	2,718	2,635	83	3.1	2,660	2,620	40	1.5
Haakon	1,343	1,324	19	1.4	1,318	1,267	51	3.9
Hamlin	2,300	2,184	116	5.0	2,367	2,261	106	4.5
Hand	2,080	1,993	87	4.2	2,173	2,136	37	1.7
Hanson	1,275	1,167	108	8.5	1,144	1,116	28	2.4
Harding	893	884	9	1.0	809	799	10	1.2
Hughes	8,330	8,040	290	3.5	8,304	8,048	256	3.1
Hutchinson	4,493	4,366	127	2.8	4,651	4,590	61	1.3
Hyde	796	771	25	3.1	851	811	40	4.7
Jackson	1,322	1,284	38	2.9	1,476	1,439	37	2.5
Jerauld	1,307	1,261	46	3.5	1,374	1,323	51	3.7
Jones	833	814	19	2.3	778	764	14	1.8
Kingsbury	3,671	3,508	163	4.4	3,649	3,572	77	2.1
Lake	5,888	5,482	406	6.9	5,573	5,397	176	3.2
Lawrence	10,301	9,937	364	3.5	10,441	10,104	337	3.2
Lincoln	6,955	6,636	319	4.6	6,549	6,385	164	2.5
Lyman	1,709	1,588	121	7.1	1,661	1,591	70	4.2
McCook	2,866	2,709	157	5.5	3,075	2,920	155	5.0
McPherson	1,543	1,499	44	2.9	1,636	1,610	26	1.6
Marshall	2,030	1,964	66	3.3	2,259	2,100	159	7.0
Meade	6,960	6,668	292	4.2	6,662	6,397	265	4.0
Mellette	739	669	70	9.5	791	735	56	7.1
Miner	1,837	1,799	38	2.1	1,934	1,901	33	1.7
Minnehaha	72,955	70,447	2,508	3.4	69,344	67,260	2,084	3.0
Moody	4,122	3,830	292	7.1	3,808	3,737	71	1.9
Pennington	46,313	44,657	1,656	3.6	45,025	43,715	1,310	2.9
Perkins	2,465	2,418	47	1.9	2,450	2,361	89	3.6
Potter	1,993	1,917	76	3.8	2,066	1,998	68	3.3
Roberts	4,394	4,147	247	5.6	4,595	4,384	211	4.6
Sanborn	1,292	1,245	47	3.6	1,400	1,341	59	4.2
Shannon	3,092	2,445	647	20.9	2,804	2,410	394	14.1
Spink	3,716	3,600	116	3.1	3,910	3,777	133	3.4
Stanley	1,591	1,540	51	3.2	1,378	1,355	23	1.7
Sully	759	746	13	1.7	755	741	14	1.9
Todd	2,170	1,958	212	9.8	1,863	1,704	159	8.5
Tripp	3,246	3,155	91	2.8	3,198	3,085	113	3.5
Turner	4,153	4,005	148	3.6	4,262	4,171	91	2.1
Union	5,746	5,431	315	5.5	6,922	6,626	296	4.3
Walworth	3,100	2,984	116	3.7	3,201	3,119	82	2.6
Yankton	10,023	9,577	446	4.4	9,857	9,487	370	3.8
Ziebach	1,073	944	129	12.0	1,115	1,038	77	6.9

(1) Preliminary data subject to revision.

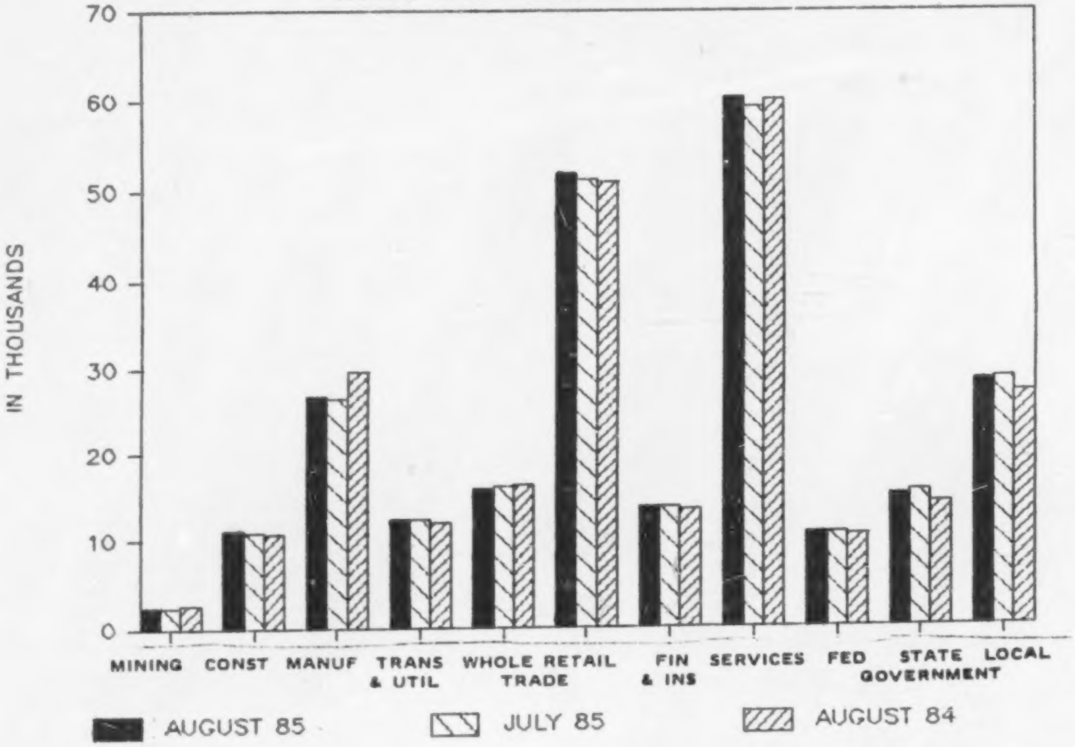
(2) Labor Force estimates include employed and unemployed civilians 16 years old and older by place of residence.

(3) The seasonally adjusted rates which were announced by the national government were 7.0 and 7.5. The data in this table are not seasonally adjusted.

TABLE 2

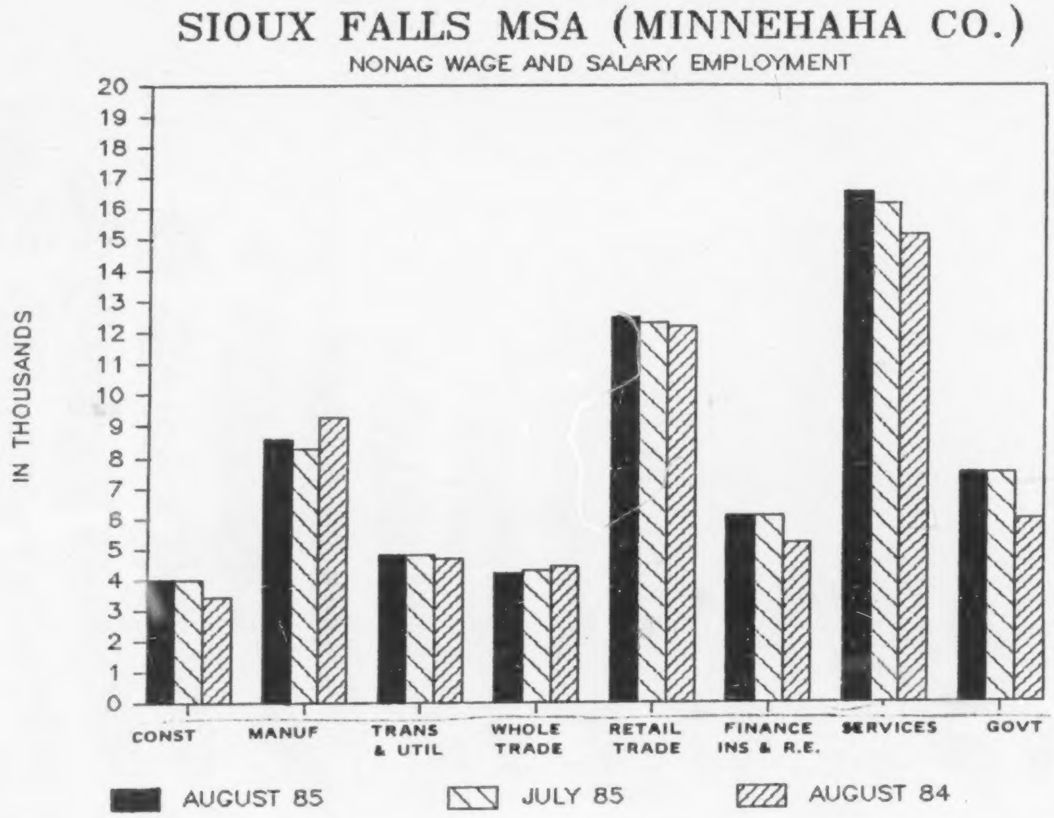
SOUTH DAKOTA

NONAG WAGE AND SALARY EMPLOYMENT



	Aug 1985	July 1985	Aug 1984	Percent Change From Last Month	Percent Change From Last Year
TOTAL	247,800	246,400	246,500	.6	.5
MINING..............................	2,400	2,400	2,700	.0	-11.1
CONSTRUCTION........................	11,200	10,900	10,700	2.8	4.7
MANUFACTURING.......................	26,600	26,300	29,400	1.1	-9.5
Durable Goods.....................	13,500	13,500	16,400	.0	-17.7
Fabricated Metals & Machinery...	7,700	7,700	10,600	.0	-27.4
Nondurable Goods..................	13,100	12,800	13,000	2.3	.8
Food & Kindred Products.........	7,800	7,700	7,700	1.3	1.3
Paper, Printing & Publishing....	2,700	2,600	2,600	3.8	3.8
TRANSPORTATION AND PUBLIC UTILITIES.	12,400	12,400	12,000	.0	3.3
Transportation....................	7,300	7,300	7,000	.0	4.3
Communication & Public Utilities..	5,100	5,100	5,100	.0	.0
WHOLESALE AND RETAIL TRADE..........	67,600	67,000	67,000	.9	.9
Wholesale Trade...................	15,900	16,100	16,300	-1.2	-2.5
Durable Goods...................	6,800	7,000	7,200	-2.9	-5.6
Nondurable Goods................	9,000	9,100	9,100	-1.1	-1.1
Retail Trade......................	51,700	51,000	50,700	1.4	2.0
FINANCE, INSURANCE AND REAL ESTATE..	13,700	13,700	13,400	.0	2.2
SERVICES............................	60,100	59,100	59,900	1.7	.3
Hotels, Amuse., Pers. & Business..	16,900	16,400	17,200	3.0	-1.7
Medical and Health................	22,600	22,400	22,600	.9	.0
Educational, Membership & Social..	16,900	16,500	16,600	2.4	1.8
GOVERNMENT..........................	53,900	54,500	51,400	-1.1	4.9
Federal...........................	10,800	10,700	10,500	.9	2.9
State.............................	15,100	15,400	14,100	-1.9	7.1
State Education.................	5,500	4,700	5,600	17.0	-1.8
Local.............................	28,100	28,400	26,800	-1.1	4.9
Local Education.................	12,700	13,000	11,700	-2.3	8.5

TABLE 3



	Aug 1985	July 1985	Aug 1984	Percent Change From Last Month	Percent Change From Last Year
TOTAL................................	64,300	63,500	60,400	1.3	6.5
1/ MINING..............................	--	--	--	--	--
CONSTRUCTION	4,000	4,000	3,400	.0	17.6
MANUFACTURING........................	8,600	8,300	9,300	3.6	-7.5
TRANSPORTATION AND PUBLIC UTILITIES..	4,800	4,800	4,700	.0	2.1
TRADE................................	16,700	16,600	16,600	.6	.6
Wholesale Trade....................	4,200	4,300	4,400	-2.3	-4.5
Retail Trade.......................	12,500	12,300	12,200	1.6	2.5
FINANCE, INSURANCE AND REAL ESTATE...	6,100	6,100	5,200	.0	17.3
SERVICES.............................	16,500	16,100	15,100	2.5	9.3
GOVERNMENT...........................	7,500	7,500	6,000	.0	25.0

The figures in Tables 2 and 3 include almost all nonfarm wage earners (full-time and part-time) but exclude the self-employed. They are derived from a monthly sample survey of South Dakota nonagricultural establishments and include workers on the payroll for the week including the 12th of the month. This table compares the current month's employment totals of the major industry groups to the totals of the previous month and year.

1/ Mining employment not published, employment less than 100 workers.

TABLE 4
HOURS AND EARNINGS PRODUCTION WORKERS*

	Average Weekly Earnings			Average Weekly Hours			Average Hourly Earnings		
	Aug 1985	July 1985	Aug 1984	Aug 1985	July 1985	Aug 1984	Aug 1985	July 1985	Aug 1984
South Dakota Statewide									
Manufacturing...............	$322.06	$314.39	$303.30	42.6	42.2	42.9	$ 7.56	$ 7.45	$ 7.07
Durable Goods.............	317.34	300.21	299.38	42.2	40.9	43.2	7.52	7.34	6.93
Nondurable Goods..........	327.23	330.05	308.25	43.0	43.6	42.4	7.61	7.57	7.27
Sioux Falls MSA									
Manufacturing...............	$354.19	$353.19	$344.22	47.1	47.6	49.6	$ 7.52	$ 7.42	$ 6.94

*Average hours and earnings for production-related workers.

The figures in this table are for production-related workers in the manufacturing industry. The earnings estimates are based on gross pay before deductions and include pay for overtime, holidays, vacations, and sick leave. They exclude bonuses (unless earned and paid regularly each pay period).

TABLE 5
CONSUMER PRICE INDEX
ALL URBAN CONSUMERS

	July 1985	June 1985	July 1984	Percent Change From Last Month	Percent Change From Last Year
1967=100					
All Items.............	322.8	322.3	311.7	.2	3.6
Food & Beverages....	301.6	301.4	295.3	.1	2.1
Housing.............	351.6	350.4	338.1	.3	4.0
Apparel.............	202.8	204.6	196.6	-.9	3.2
Transportation......	321.8	321.8	312.9	.0	2.8
Medical Care........	404.0	401.7	380.3	.6	6.2
Entertainment.......	265.7	264.8	255.3	.3	4.1

The Consumer Price Index is a widely watched national indicator of inflation. It is a measure of change, over time, in the prices of goods and services in major expenditure groups typically purchased by urban consumers. It measures the change in prices by comparing what a sample "market basket" of goods and services costs today with what the same sample "market basket" cost at an earlier date.

TABLE 6

CHARACTERISTICS OF THE INSURED UNEMPLOYED[1] - STATEWIDE

	Number			Percent		
	Aug 1985	July 1985	Aug 1984	Aug 1985	July 1985	Aug 1984
Sex, Total	2,434	3,155	1,729	100.0	100.0	100.0
Male	1,024	1,204	751	42.1	38.2	43.4
Female	1,410	1,951	978	57.9	61.8	56.6
Race, Total	2,434	3,155	1,729	100.0	100.0	100.0
White	1,984	2,732	1,432	81.5	86.6	82.8
Nonwhite	450	423	297	18.5	13.4	17.2
Age, Total	2,434	3,155	1,729	100.0	100.0	100.0
Under 45	1,801	2,425	1,208	74.0	76.9	69.9
Over 45	633	730	521	26.0	23.1	30.1
[2] Industry, Total	2,434	3,155	1,729	100.0	100.0	100.0
Mining	39	28	11	1.6	.9	.6
Construction	186	181	91	7.6	5.7	5.3
Manufacturing	754	1,414	345	31.0	44.8	20.0
Transportation & Public Utilities	66	66	58	2.7	2.1	3.4
Trade	499	592	437	20.5	18.8	25.3
Finance, Insurance & Real Estate	68	63	52	2.8	2.0	3.0
Services	627	633	522	25.8	20.1	30.2
Government	195	178	213	8.0	5.6	12.3
[2] Occupation, Total	2,434	3,155	1,729	100.0	100.0	100.0
Professional & Managerial	382	387	348	15.7	12.3	20.1
Clerical and Sales	593	622	451	24.4	19.7	26.1
Services	307	328	315	12.6	10.4	18.2
Processing	68	83	104	2.8	2.6	6.0
Machine Trade	69	90	61	2.8	2.9	3.5
Benchwork	523	1,100	113	21.5	34.9	6.5
Structural Work	286	323	194	11.8	10.2	11.2
Other	206	222	143	8.5	7.0	8.3
Duration of Current Unemployment Total	2,434	3,155	1,729	100.0	100.0	100.0
1-2 Weeks	304	763	264	12.5	24.2	15.3
3-4 Weeks	307	510	221	12.6	16.2	12.8
5-14 Weeks	1,263	1,197	866	51.9	37.9	50.1
15 Weeks & Over	560	685	378	23.0	21.7	21.9

---

[1] The insured unemployed are those unemployed persons who had worked for employers covered by South Dakota's Unemployment Insurance Laws, and who are eligible for unemployment compensation.

[2] Refers to industry and occupation involvement prior to unemployment.

TABLE 7
SELECTED LABOR DEPARTMENT ACTIVITIES - STATEWIDE

	Aug. 1985	July 1985	Aug. 1984	Percent Change From Last Month	Percent Change From Last Year
UNEMPLOYMENT INSURANCE					
A. Initial Claims....................	1,626	2,400	1,440	-32.2	12.9
B. Weeks Claimed.....................	10,238	15,188	8,921	-32.6	14.8
C. Amount of Benefit Payments........	$990,257	$948,172	$687,940	4.4	43.9
D. Unemployment Trust Fund Balance...	$31,417,400	$29,979,000	$24,257,900	4.8	29.5
JOB SERVICE					
E. Applicants Available (New and Renewals).............	8,423	10,773	9,108	-21.8	-7.5
F. Nonag Placements.................	4,238	5,869	5,279	-27.8	-19.7
G. Nonag Job Openings...............	5,245	6,830	6,572	-23.2	-20.2

The data in this table are taken from the records of the state unemployment insurance program and the state Job Service system.

TABLE 8
JOINT JOB SERVICE AND SOCIAL SERVICE ACTIVITY

Aid to Families with Dependent Children (ADC) Recipients	August 1985 People	August 1985 Savings in Dollars
H. Employed..	37	$7,561
I. Partial Employment...............................	100	$7,729

The data in this table are taken from the records of the South Dakota Department of Social Services.

A. Initial Claims - The total number of first claims for unemployment compensation.

B. Weeks Claimed - The total number of weeks for which claimants received compensation under the state Unemployment Insurance program.

C. Amount of Benefit Payments - The total amount of money paid to claimants through our state program.

D. Unemployment Trust Fund Balance - The fund to which all required Unemployment Insurance taxes are paid and from which all benefits to claimants are paid.

E. Applicants Available (New and Renewals) - The total number of different individuals who registered or renewed their applications for work at Job Service offices in the state.

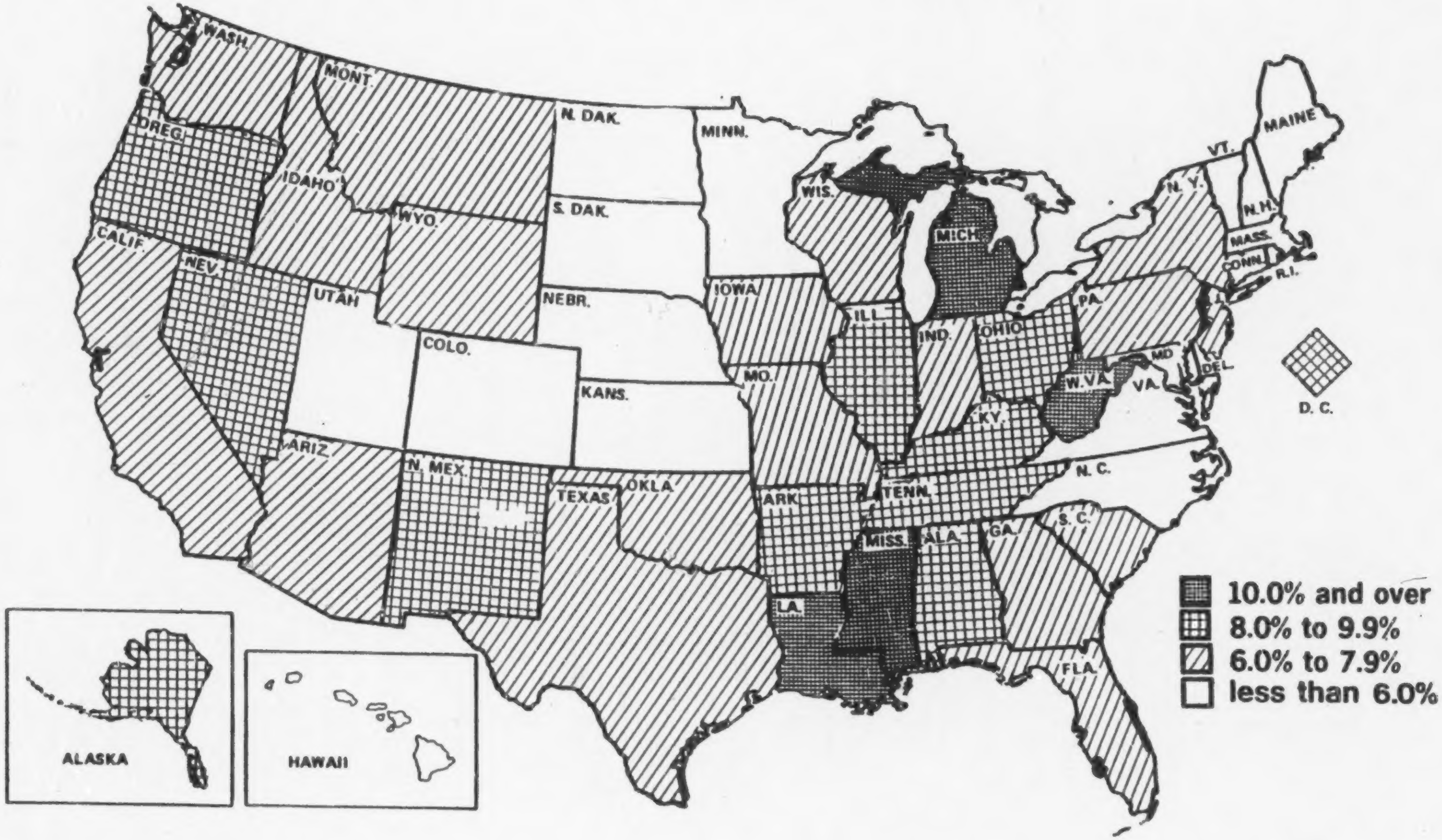
F. Nonag Placements - A count of the number of times during the month that Job Service applicants were hired by nonfarm employers.

G. Nonag Job Openings - A count of new job openings received during the month by South Dakota Job Service offices from nonfarm employers.

H. Employed - The number of people no longer needing ADC and the dollars saved due to their employment.

I. Partial Employment - The number of people with reduced ADC payments and the dollars saved due to their partial employment.

Unemployment Rates by State, July 1985


WASH.
MONT.
N. DAK.
MINN.
MAINE
VT.
OREG.
IDAHO
WIS.
N. Y.
S. DAK.
WYO.
N.H.
MICH.
MASS.
CALIF.
CONN.
NEV.
R.I.
UTAH
NEBR.
IOWA
PA.
ILL.
IND.
OHIO
COLO.
MD
MO.
W.VA.
VA.
DEL.
D. C.
KANS.
KY.
ARIZ.
N. MEX.
N. C.
TEXAS
OKLA.
TENN.
ARK.
S. C.
MISS.
ALA.
GA.
LA.
FLA.
ALASKA
HAWAII
▩ 10.0% and over
⊞ 8.0% to 9.9%
▨ 6.0% to 7.9%
☐ less than 6.0%

The Labor Market Information Center of the South Dakota Department of Labor collects, analyzes and publishes information concerning the economy, labor market and population characteristics. This information can be very important to economic developers; social and training program planners; business, education and government administrators.

LABOR MARKET INFORMATION AVAILABLE

DID YOU KNOW???

DID YOU KNOW IN SOUTH DAKOTA:

South Dakota's 13.0 percent gain in per capita personal income for the 1983 to 1984 period was the second largest in the United States. Only Iowa, with a 14.9 percent gain, showed a larger increase.

South Dakota's 1984 per capita personal income was $11,069. This ranked South Dakota 35th among the 50 states. The 1984 figure amounted to 86.6 percent of the national average of $12,789. Per capita personal income is total personal income (for the year) divided by the resident population as of July 1 of the year recorded.

In addition to wages and salaries, personal income includes other labor income, farm and nonfarm owners' income, rental income, personal dividend income, personal interest income, and transfer payments, (less personal contributions for social insurance--such as social security).

Another measurement of income is per capita disposable personal income. Using this measurement of income, South Dakota's 1984 per capita disposal income of $9,918 ranks 33rd within the national average of $10,951 and amounts to 90.6 percent of that national average.

Per capita disposable personal income is personal income less personal tax and nontax payments. Personal taxes include income, estate and gift, personal property, and selected license taxes. Nontax payments include fines and penalties, donations, tuition and fees paid to schools and hospitals operated by the government. The resulting figure is then divided by the resident population as of July 1.

Source: Bureau of Economic Analysis, U.S. Department of Commerce.

For this and other information contact:

THE LABOR MARKET INFORMATION CENTER
Box 4730
Aberdeen, SD 57401

Phone: (605) 622-2314